CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 19 NOVEMBER 2025

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
CS01 – 11/25	**List of Accounts Paid for the Period Ending 31 October 2025** **Attachments** 1. List of Accounts Paid for the Period Ending 31 October 2025, inclusive of payments made using credit, debit, or other purchasing cards	1 – 6
CS02 – 11/25	**Monthly Financial Report for the Period Ending 31 October 2025** **Attachments** 1. Monthly Financial Report for the Period Ending 31 October 2025	7 – 33

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 31 OCTOBER 2025 PRESENTED TO THE
COUNCIL MEETING ON THE 19 NOVEMBER 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 November 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 6964	$ 142,663.10	1	1	1	Municipal Fund
Payroll	PR 6969	$ 145,894.77	1	1	1	Municipal Fund
EFT29223	EFT29376	$ 663,248.28	1	4	1	Municipal Fund
Direct	Debit	$ 71,780.55	4	5	1	Municipal Fund
Cheque	Cheque	$ -	5	5	1	Municipal Fund
	Total	**$ 1,023,586.70**				

Officer: Catherine Choules ***Signature: On file***

Authorised by: Scott Clayton ***Signature: On file***

Date of Report - 10 November 2025

Disclosure of Interest by Officer: Nil

	LIST OF ACCOUNTS PAID IN OCTOBER 2025 - SUBMITTED TO COUNCIL 19 NOVEMBER 2025				
	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	Payroll Payments				
1	PR	09/10/2025	Payroll		$ 142,663.10
2	PR	23/10/2025	Payroll		$ 145,894.77
			Total Payroll Payments		**$ 288,557.87**
	EFT Payments				
	Chq/EFT	**Date**	**Name**	**Invoice Amount**	**Payment Amount**
1	EFT29223	10/10/2025	Alison Reliti		$187.04
2	EFT29224	10/10/2025	All Filters		$15,608.85
	I-9305	01/10/2025	All Filters	$8,561.48	
	I-9305	01/10/2025	All Filters	$7,047.37	
3	EFT29225	10/10/2025	Aussie Natural Spring Water		$43.32
4	EFT29226	10/10/2025	Austech Illusions Pty Ltd		$475.00
5	EFT29227	10/10/2025	Australia Post		$1,274.47
	1014293349	03/10/2025	Australia Post	$545.35	
	1014293349	03/10/2025	Australia Post	$729.12	
6	EFT29228	10/10/2025	Australian Taxation Office (ATO)		$51,488.00
7	EFT29229	10/10/2025	Benara Nurseries		$3,353.31
	242552	01/10/2025	Benara Nurseries	$1,106.63	
	242555	01/10/2025	Benara Nurseries	$44.66	
	243905	01/10/2025	Benara Nurseries	$735.85	
	244420	01/10/2025	Benara Nurseries	$559.25	
	245886	01/10/2025	Benara Nurseries	$344.97	
	250165	01/10/2025	Benara Nurseries	$561.95	
8	EFT29230	10/10/2025	Bindoon & Districts Historical Society		$1,000.00
9	EFT29231	10/10/2025	Bindoon General Store		$76.00
10	EFT29232	10/10/2025	Bindoon Sporting and Recreation Association Inc		$58.62
11	EFT29233	10/10/2025	BlackBox Control		$1,182.00
12	EFT29234	10/10/2025	Bradtrac Pty Ltd		$462.00
	14820	01/10/2025	Bradtrac Pty Ltd	$253.00	
	14863	01/10/2025	Bradtrac Pty Ltd	$209.00	
13	EFT29235	10/10/2025	Bragskale Pty Ltd		$7,700.00
	INV1393	01/10/2025	Bragskale Pty Ltd	$5,500.00	
	INV1401	07/10/2025	Bragskale Pty Ltd	$2,200.00	
14	EFT29236	10/10/2025	Bunnings Building Supplies		$360.32
15	EFT29237	10/10/2025	CWA Bindoon Belles		$300.00
16	EFT29238	10/10/2025	Chris Waldie		$150.00
17	EFT29239	10/10/2025	City of Albany		$12,727.00
18	EFT29240	10/10/2025	Civil Products WA		$79.70
19	EFT29241	10/10/2025	Collette Campbell		$121.91
20	EFT29242	10/10/2025	Coo-ee Couriers & Transport		$338.25
21	EFT29243	10/10/2025	D & N Mechanical Services		$18,881.51
	00000375	08/10/2025	D & N Mechanical Services	$7,713.42	
	00000376	08/10/2025	D & N Mechanical Services	$4,792.70	
	00000378	09/10/2025	D & N Mechanical Services	$6,375.39	
22	EFT29244	10/10/2025	Dawn Blizard		$275.72
23	EFT29245	10/10/2025	Dennis Lund		$28.69
24	EFT29246	10/10/2025	Department of Mines, Industry Regulation and Safety		$7,854.09
25	EFT29247	10/10/2025	Department of Water & Environmental Regulation		$1,042.80
26	EFT29248	10/10/2025	Dun Direct Pty Ltd (Dunning's)		$15,204.21
27	EFT29249	10/10/2025	Dynamic Group Electrical Air & Data		$1,583.49
	INV-171481	01/10/2025	Dynamic Group Electrical Air & Data	$558.04	
	INV-171498	01/10/2025	Dynamic Group Electrical Air & Data	$396.95	
	INV-171511	01/10/2025	Dynamic Group Electrical Air & Data	$628.50	
28	EFT29250	10/10/2025	Easi Packaging Trading as Easi		$556.03
29	EFT29251	10/10/2025	Ecowater Services Pty Ltd		$2,608.10
	H4014	01/10/2025	Ecowater Services Pty Ltd	$330.00	
	H4017	01/10/2025	Ecowater Services Pty Ltd	$285.00	
	L6001	01/10/2025	Ecowater Services Pty Ltd	$301.50	
	L6002	01/10/2025	Ecowater Services Pty Ltd	$301.50	
	L6003	01/10/2025	Ecowater Services Pty Ltd	$285.00	
	L6004	01/10/2025	Ecowater Services Pty Ltd	$285.00	
	L6005	01/10/2025	Ecowater Services Pty Ltd	$605.60	
	Z8506	01/10/2025	Ecowater Services Pty Ltd	$214.50	
30	EFT29252	10/10/2025	Emerg Solutions Pty Ltd		$160.00
31	EFT29253	10/10/2025	Errol & Annette Howard		$577.00
32	EFT29254	10/10/2025	Everjazz Pty Ltd T/As Alarm Asset Group		$244.00
	00092774	01/10/2025	Everjazz Pty Ltd T/As Alarm Asset Group	$146.00	
	00092845	01/10/2025	Everjazz Pty Ltd T/As Alarm Asset Group	$98.00	
33	EFT29255	10/10/2025	Fulton Hogan Industries Pty Ltd		$3,465.00
	20757454	01/10/2025	Fulton Hogan Industries Pty Ltd	$1,452.00	
	20757455	01/10/2025	Fulton Hogan Industries Pty Ltd	$2,013.00	
34	EFT29256	10/10/2025	Hoopla ANZ LLC		$67.71
35	EFT29257	10/10/2025	IGA Bindoon		$217.40
36	EFT29258	10/10/2025	Immaculate Heart College Parents and Friends Association		$150.00
37	EFT29259	10/10/2025	Infrabuild Steel Centre T/As Midalia Steel		$1,456.90
38	EFT29260	10/10/2025	Instant Products Group Pty Ltd		$926.94
39	EFT29261	10/10/2025	J & RM Loudon		$990.00
40	EFT29262	10/10/2025	JFJ Contracting		$1,642.30

	LIST OF ACCOUNTS PAID IN OCTOBER 2025 - SUBMITTED TO COUNCIL 19 NOVEMBER 2025				
	Chq/EFT	**Date**	**Name**	**Invoice Amount**	**Payment Amount**
	INV-0960	01/10/2025	JFJ Contracting	$363.00	
	INV-0966	01/10/2025	JFJ Contracting	$302.50	
	INV-0970	01/10/2025	JFJ Contracting	$976.80	
41	EFT29263	10/10/2025	JTAGZ Pty Ltd		$268.68
42	EFT29264	10/10/2025	James Marotta		$150.00
43	EFT29265	10/10/2025	Janet Verran		$127.00
44	EFT29266	10/10/2025	LGRCEU (WA)		$24.00
45	EFT29267	10/10/2025	Landgate Customer Account		$81.08
	1514314	01/10/2025	Landgate Customer Account	$32.60	
	76745905	01/10/2025	Landgate Customer Account	$48.48	
46	EFT29268	10/10/2025	Lineave Kelly		$200.00
47	EFT29269	10/10/2025	Lyons Airconditioning Services		$20,957.37
	10216969	01/10/2025	Lyons Airconditioning Services	$330.00	
	10217402	01/10/2025	Lyons Airconditioning Services	$20,627.37	
48	EFT29270	10/10/2025	Margaret Bradford-Seeley		$140.00
49	EFT29271	10/10/2025	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)		$1,568.67
50	EFT29272	10/10/2025	Neva Harris		$150.00
51	EFT29273	10/10/2025	Nicholas Ackerman		$804.00
52	EFT29274	10/10/2025	Northern Valley Plumbing Pty Ltd		$13,451.90
	INV-1886	01/10/2025	Northern Valley Plumbing Pty Ltd	$4,730.00	
	INV-1888	02/10/2025	Northern Valley Plumbing Pty Ltd	$583.00	
	INV-1891	02/10/2025	Northern Valley Plumbing Pty Ltd	$693.00	
	INV-1893	08/10/2025	Northern Valley Plumbing Pty Ltd	$7,445.90	
53	EFT29275	10/10/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		$733.95
54	EFT29276	10/10/2025	Officeworks		$112.55
55	EFT29277	10/10/2025	Old MacDonalds Travelling Farms WA East		$990.00
56	EFT29278	10/10/2025	On Hold On Line		$77.00
57	EFT29279	10/10/2025	OnPress Digital Print Solutions		$1,169.30
	INV-0015326	01/10/2025	OnPress Digital Print Solutions	$497.20	
	INV-0015356	06/10/2025	OnPress Digital Print Solutions	$672.10	
58	EFT29280	10/10/2025	Perth Region Tourism Organisation T/As Destination Perth		$3,190.00
59	EFT29281	10/10/2025	Rusty's Electrical		$2,344.02
60	EFT29282	10/10/2025	Shire Of Chittering		$165.00
61	EFT29283	10/10/2025	Sophie Tennant		$200.00
62	EFT29284	10/10/2025	St John Ambulance Australia		$7,330.19
	FAINC01337082	01/10/2025	St John Ambulance Australia	$4,105.19	
	FAINV01337085	01/10/2025	St John Ambulance Australia	$475.00	
	FAINV01337086	01/10/2025	St John Ambulance Australia	$2,750.00	
63	EFT29285	10/10/2025	Stewart & Heaton Clothing Co Pty Ltd		$172.32
64	EFT29286	10/10/2025	Striker Engineering Pty Ltd		$7,260.00
65	EFT29287	10/10/2025	Supagas Pty Limited		$13.00
66	EFT29288	10/10/2025	Synergy		$10,179.28
67	EFT29289	10/10/2025	T-Quip		$298.85
68	EFT29290	10/10/2025	Team Global Express Pty Ltd		$69.63
69	EFT29291	10/10/2025	Telstra Limited		$9,304.25
70	EFT29292	10/10/2025	Terence Hehir		$100.00
71	EFT29293	10/10/2025	The Local Larder of Bindoon		$176.00
72	EFT29294	10/10/2025	Total Green Recycling		$2,014.02
73	EFT29295	10/10/2025	Visimax		$1,586.52
74	EFT29296	10/10/2025	Water Corporation		$4,119.02
75	EFT29297	10/10/2025	Wex Australia Pty Ltd		$3,203.89
76	EFT29298	10/10/2025	Winc Australia Pty Ltd		$825.24
77	EFT29299	10/10/2025	Wren Oil		$451.00
78	EFT29300	29/10/2025	A & M Flooring Pty Ltd (Choices Flooring Bellevue)		$5,962.50
79	EFT29301	29/10/2025	AUSTRALIA DAY COUNCIL OF SA		$954.00
80	EFT29302	29/10/2025	Aaron Cover		$150.00
81	EFT29303	29/10/2025	Alcolizer Technology		$1,771.00
	326202	01/10/2025	Alcolizer Technology	$1,149.50	
	327439	21/10/2025	Alcolizer Technology	$279.10	
	327440	21/10/2025	Alcolizer Technology	$342.40	
82	EFT29304	29/10/2025	Aussie Natural Spring Water		$54.15
83	EFT29305	29/10/2025	Autospark Bullsbrook		$1,433.40
84	EFT29306	29/10/2025	Avantgarde Technologies Pty Ltd		$17,132.96
	4490	01/10/2025	Avantgarde Technologies Pty Ltd	$1,895.88	
	4527	01/10/2025	Avantgarde Technologies Pty Ltd	$15,237.08	
85	EFT29307	29/10/2025	Avon Waste		$41,202.13
	00072616	03/10/2025	Avon Waste	$20,493.30	
	00072645	17/10/2025	Avon Waste	$20,708.83	
86	EFT29308	29/10/2025	B & J Catalano Pty Ltd		$85,932.87
	303554	10/10/2025	B & J Catalano Pty Ltd	$55,243.72	
	303728	23/10/2025	B & J Catalano Pty Ltd	$30,689.15	
87	EFT29309	29/10/2025	BSM Boiler Making Solutions Pty Ltd		$2,513.50
	00000315	02/10/2025	BSM Boiler Making Solutions Pty Ltd	$1,105.50	
	00000316	06/10/2025	BSM Boiler Making Solutions Pty Ltd	$1,408.00	
88	EFT29310	29/10/2025	Bindoon Mens Shed Inc		$1,500.00
89	EFT29311	29/10/2025	Bindoon Volunteer Bush Fire Brigade		$500.00
90	EFT29312	29/10/2025	Bitumen Surfacing		$70,695.27
	00009505	01/10/2025	Bitumen Surfacing	$57,908.43	

LIST OF ACCOUNTS PAID IN OCTOBER 2025 - SUBMITTED TO COUNCIL 19 NOVEMBER 2025					
	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	00009468	01/10/2025	Bitumen Surfacing	$4,125.00	
	00009506	01/10/2025	Bitumen Surfacing	$8,661.84	
91	EFT29313	29/10/2025	Bobcat Plus Pty Ltd		$5,500.00
92	EFT29314	29/10/2025	Bragskale Pty Ltd		$1,980.00
93	EFT29315	29/10/2025	Brett's Embroidery		$42.50
94	EFT29316	29/10/2025	Carla Woods		$264.00
95	EFT29317	29/10/2025	Central Regional Tafe		$197.75
96	EFT29318	29/10/2025	Chittering Health Service		$154.00
97	EFT29319	29/10/2025	Chittering Pest & Weed		$4,840.00
98	EFT29320	29/10/2025	Chittering Valley Contractors Pty Ltd		$35,950.99
	INV-0030	01/10/2025	Chittering Valley Contractors Pty Ltd	$32,485.99	
	INV-0039	26/10/2025	Chittering Valley Contractors Pty Ltd	$3,465.00	
99	EFT29321	29/10/2025	Civil Products WA		$1,369.28
	00007542	20/10/2025	Civil Products WA	$752.40	
	00007622	20/10/2025	Civil Products WA	$616.88	
100	EFT29322	29/10/2025	Compac Marketing Australia		$4,350.50
	66515	07/10/2025	Compac Marketing Australia	$4,015.00	
	66534	13/10/2025	Compac Marketing Australia	$335.50	
101	EFT29323	29/10/2025	D & N Mechanical Services		$13,409.00
	00000383	22/10/2025	D & N Mechanical Services	$2,904.00	
	00000384	22/10/2025	D & N Mechanical Services	$5,543.01	
	00000386	23/10/2025	D & N Mechanical Services	$4,961.99	
102	EFT29324	29/10/2025	Doubleview Earthmoving		$9,680.00
103	EFT29325	29/10/2025	Down To Earth Training And Assessing (DTE) Enterprises Pty		$1,950.00
104	EFT29326	29/10/2025	Easi Packaging Trading as Easi		$556.03
105	EFT29327	29/10/2025	Ecowater Services Pty Ltd		$904.50
	K3227	01/10/2025	Ecowater Services Pty Ltd	$301.50	
	K3230	01/10/2025	Ecowater Services Pty Ltd	$301.50	
	K3226	01/10/2025	Ecowater Services Pty Ltd	$301.50	
106	EFT29328	29/10/2025	Fitz Gerald Strategies		$13,325.00
107	EFT29329	29/10/2025	Gingin Fuel & Tyres Pty Ltd		$388.00
108	EFT29330	29/10/2025	Haydon Agricultural Contractors		$15,977.50
	968	06/10/2025	Haydon Agricultural Contractors	$1,402.50	
	#975	14/10/2025	Haydon Agricultural Contractors	$5,775.00	
	977	14/10/2025	Haydon Agricultural Contractors	$8,800.00	
109	EFT29331	29/10/2025	Hersey's Safety Pty Ltd		$1,793.57
	INV-4605	10/10/2025	Hersey's Safety Pty Ltd	$950.40	
	INV-4606	10/10/2025	Hersey's Safety Pty Ltd	$843.17	
110	EFT29332	29/10/2025	Hopkins Aus Pty Ltd T/A J & K Hopkins		$248.00
111	EFT29333	29/10/2025	Integrity Fencing & Gates		$5,610.00
112	EFT29334	29/10/2025	InterFire Agencies		$1,398.19
	INV-24003	01/10/2025	InterFire Agencies	$348.24	
	INV-24133	07/10/2025	InterFire Agencies	$692.08	
	INV-24226	10/10/2025	InterFire Agencies	$357.87	
113	EFT29335	29/10/2025	JFJ Contracting		$1,468.50
	INV-0975	03/10/2025	JFJ Contracting	$363.00	
	INV-0986	12/10/2025	JFJ Contracting	$440.00	
	INV-0995	17/10/2025	JFJ Contracting	$665.50	
114	EFT29336	29/10/2025	Josephine Fern		$150.00
115	EFT29337	29/10/2025	Kleen West Distributors		$2,399.44
	00114900	03/10/2025	Kleen West Distributors	$587.68	
	00115330	17/10/2025	Kleen West Distributors	$1,811.76	
116	EFT29338	29/10/2025	LGISWA		$830.45
117	EFT29339	29/10/2025	LGRCEU (WA)		$24.00
118	EFT29340	29/10/2025	Landgate Customer Account		$193.92
	76808924	13/10/2025	Landgate Customer Account	$96.96	
	76825099	15/10/2025	Landgate Customer Account	$96.96	
119	EFT29341	29/10/2025	Local Government Professionals Australia WA Inc		$2,025.00
	46926	01/10/2025	Local Government Professionals Australia WA Inc	$945.00	
	47080	16/10/2025	Local Government Professionals Australia WA Inc	$1,080.00	
120	EFT29342	29/10/2025	Margaret Bradford-Seeley		$115.00
121	EFT29343	29/10/2025	Neva Harris		$100.00
122	EFT29344	29/10/2025	Northern Valley Plumbing Pty Ltd		$3,252.70
123	EFT29345	29/10/2025	OHSG T/As Dean's Autoglass		$496.10
124	EFT29346	29/10/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		$346.00
	INV-0306	23/10/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	$170.00	
	INV-0307	23/10/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	$176.00	
125	EFT29347	29/10/2025	Officeworks		$623.40
	624437140	15/10/2025	Officeworks	$336.40	
	624436296	16/10/2025	Officeworks	$287.00	
126	EFT29348	29/10/2025	Open Systems Technology T/As CouncilFirst		$3,360.50
	SI009308	20/10/2025	Open Systems Technology T/As CouncilFirst	$129.25	
	SI009309	20/10/2025	Open Systems Technology T/As CouncilFirst	$3,231.25	
127	EFT29349	29/10/2025	Peace Be Still		$108.00
128	EFT29350	29/10/2025	RBC Rural		$837.23
129	EFT29351	29/10/2025	Rothwell Publishing		$125.94
130	EFT29352	29/10/2025	Rural Water Council of WA Inc		$300.00
131	EFT29353	29/10/2025	Rusty's Electrical		$5,051.42

	LIST OF ACCOUNTS PAID IN OCTOBER 2025 - SUBMITTED TO COUNCIL 19 NOVEMBER 2025				
	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
132	EFT29354	29/10/2025	SAI Global Limited		$3,729.00
133	EFT29355	29/10/2025	SBNY		$500.00
134	EFT29356	29/10/2025	Sherrin Rentals Pty Ltd		$2,789.60
135	EFT29357	29/10/2025	Shire of Victoria Plains		$305.28
136	EFT29358	29/10/2025	Sign Here Signs Pty Ltd		$342.32
137	EFT29359	29/10/2025	Soft Landing (Australia) Pty Ltd		$4,202.40
138	EFT29360	29/10/2025	St John Ambulance WA - Bullsbrook Sub Centre		$616.00
139	EFT29361	29/10/2025	Stewart & Heaton Clothing Co Pty Ltd		$1,653.10
140	EFT29362	29/10/2025	T-Quip		$4,187.80
	142318 #21	01/10/2025	T-Quip	$484.85	
	142331 #14	01/10/2025	T-Quip	$230.50	
	143012 #32	08/10/2025	T-Quip	$3,306.50	
	143239 #21	15/10/2025	T-Quip	$165.95	
141	EFT29363	29/10/2025	Team Global Express Pty Ltd		$67.89
142	EFT29364	29/10/2025	The Hive @ Little Eeden		$900.00
	INV-0054	01/10/2025	The Hive @ Little Eeden	$420.00	
	INV-0055	25/10/2025	The Hive @ Little Eeden	$480.00	
143	EFT29365	29/10/2025	The Local Larder of Bindoon		$260.00
144	EFT29366	29/10/2025	Three Chillies Design Pty Ltd		$2,200.00
145	EFT29367	29/10/2025	Time Critical		$800.00
146	EFT29368	29/10/2025	Tractor Man		$14,292.00
	00002069	07/10/2025	Tractor Man	$1,100.00	
	00002070	07/10/2025	Tractor Man	$3,464.00	
	00002071	07/10/2025	Tractor Man	$1,700.00	
	00002072	07/10/2025	Tractor Man	$3,936.00	
	00002073	07/10/2025	Tractor Man	$462.00	
	00002074	07/10/2025	Tractor Man	$440.00	
	00002075	07/10/2025	Tractor Man	$3,190.00	
147	EFT29369	29/10/2025	WA Stump Grinding		$29,945.00
	INV-0630	03/10/2025	WA Stump Grinding	$3,945.00	
	INV-0636	21/10/2025	WA Stump Grinding	$15,000.00	
	INV-0635	21/10/2025	WA Stump Grinding	$11,000.00	
148	EFT29370	29/10/2025	WCS Concrete Pty Ltd		$378.95
149	EFT29371	29/10/2025	Western Stabilisers Pty Ltd		$65,207.40
150	EFT29372	29/10/2025	Westrac Pty Ltd		$1,066.72
	PI 1502236	14/10/2025	Westrac Pty Ltd	$268.70	
	PI 1502237	14/10/2025	Westrac Pty Ltd	$268.70	
	PI 1502238	14/10/2025	Westrac Pty Ltd	$264.66	
	PI 1502239	14/10/2025	Westrac Pty Ltd	$264.66	
151	EFT29373	29/10/2025	Winc Australia Pty Ltd		$1,117.12
152	EFT29374	29/10/2025	Workwear Supplies		$553.36
	INV-6385	01/10/2025	Workwear Supplies	$249.21	
	INV-6422	10/10/2025	Workwear Supplies	$304.15	
153	EFT29375	29/10/2025	Zone 50 Engineering Surveys Pty Ltd		$23,491.60
	INV-1493	01/10/2025	Zone 50 Engineering Surveys Pty Ltd	$11,422.40	
	INV-1494	01/10/2025	Zone 50 Engineering Surveys Pty Ltd	$12,069.20	
154	EFT29376	30/10/2025	Midway Ford		$133,144.55
	1400110	24/10/2025	Midway Ford	$45,583.60	
	1400109	24/10/2025	Midway Ford	$44,743.00	
	1400380	29/10/2025	Midway Ford	$42,817.95	
			Total EFT Payments		**$663,248.28**
	Direct Debits				
	DD11602.1	01/10/2025	Australian Super		$1,218.30
	DD11602.2	01/10/2025	Hesta		$630.96
	DD11602.3	01/10/2025	National Mutual Retirement Fund (Resolution Fund)		$509.52
	DD11602.4	01/10/2025	Uni Super		$509.52
	DD11602.5	01/10/2025	Rest Superannuation		$509.52
	DD11602.6	01/10/2025	Aware Super		$509.52
	DD11625.1	08/10/2025	FirstChoice Wholesale Personal Super		$195.53
	DD11625.2	08/10/2025	Australian Super		$659.38
	DD11626.1	08/10/2025	Australian Super		-$655.04
	DD11627.1	08/10/2025	FirstChoice Wholesale Personal Super		-$184.46
	DD11628.1	08/10/2025	Aware Super		$18,528.55
	DD11628.2	08/10/2025	FirstChoice Wholesale Personal Super		$370.99
	DD11628.3	08/10/2025	Hesta		$334.68
	DD11628.4	08/10/2025	ING Direct Superannuation Fund		$351.74
	DD11628.5	08/10/2025	Australian Retirement Trust Super		$337.08
	DD11628.6	08/10/2025	AMP Super Fund - Signature Super		$179.43
	DD11628.7	08/10/2025	Mercer Tailored Super		$412.16
	DD11628.8	08/10/2025	OnePath Custodians Pty Ltd		$36.09
	DD11628.9	08/10/2025	Rest Superannuation		$2,683.46
	DD11633.1	13/10/2025	RBC Rural		$489.51
	DD11639.1	22/10/2025	Aware Super		$18,795.68
	DD11639.2	22/10/2025	FirstChoice Wholesale Personal Super		$363.86
	DD11639.3	22/10/2025	Hesta		$322.43
	DD11639.4	22/10/2025	ING Direct Superannuation Fund		$351.74

	LIST OF ACCOUNTS PAID IN OCTOBER 2025 - SUBMITTED TO COUNCIL 19 NOVEMBER 2025				
	Chq/EFT	**Date**	**Name**	**Invoice Amount**	**Payment Amount**
	DD11639.5	22/10/2025	Australian Retirement Trust Super		$337.08
	DD11639.6	22/10/2025	AMP Super Fund - Signature Super		$139.83
	DD11639.7	22/10/2025	Mercer Tailored Super		$292.17
	DD11639.8	22/10/2025	Care Super		$331.60
	DD11639.9	22/10/2025	Rest Superannuation		$2,618.83
	DD11628.10	08/10/2025	Spirit Super		$1,511.31
	DD11628.11	08/10/2025	Westpac Banking Corporation		$189.62
	DD11628.12	08/10/2025	Hostplus Superannuation Fund		$609.91
	DD11628.13	08/10/2025	Australian Super		$7,431.60
	DD11628.14	08/10/2025	ANZ Smart Choice Super		$365.51
	DD11628.15	08/10/2025	AMP Wealth Personal Superannuation Pension Fund		$192.57
	DD11628.16	08/10/2025	CBUS Super		$344.08
	DD11628.17	08/10/2025	MLC Masterkey Super Fundamentals		$239.51
	DD11639.10	22/10/2025	Spirit Super		$1,533.57
	DD11639.11	22/10/2025	Hostplus Superannuation Fund		$609.91
	DD11639.12	22/10/2025	Australian Super		$6,485.26
	DD11639.13	22/10/2025	ANZ Smart Choice Super		$351.74
	DD11639.14	22/10/2025	AMP Wealth Personal Superannuation Pension Fund		$154.30
	DD11639.15	22/10/2025	CBUS Super		$346.02
	DD11639.16	22/10/2025	MLC Masterkey Super Fundamentals		$235.98
			Total Direct Debit Payments		**$71,780.55**
	Cheques		**Total Cheques**		$ -
			Total Municipal Payments		**$ 1,023,586.70**
	Fuel Cards Payments				
	SMY-Sept 2025	30/09/2025	Dun Direct Pty Ltd (Dunning's)		**$ 15,204.21**
	7034320105724824			$ 201.38	
	7034320105724832			$ 652.70	
	7034320105724840			$ 1,256.44	
	7034320105724907			$ 476.79	
	7034320105724923			$ 146.09	
	7034320105724949			$ 1,293.70	
	7034320105724956			$ 1,529.81	
	7034320105724960			$ 282.50	
	7034320105595034			$ 687.36	
	7034320105724972			$ 635.99	
	7034320105724857			$ 217.22	
	7034320105595018			$ 315.72	
	7034320105594873			$ 393.18	
	7034320112671943			$ 524.44	
	7034320105724899			$ 99.46	
	7034320105594995			$ 62.52	
	7034320112671968			$ 186.49	
	7034320106090498			$ 175.17	
	7034320112671935			$ 287.24	
	7034320105724931			$ 3,291.17	
	7034320112671950			$ 2,488.84	
	131	30/09/2025	Wex Australia Pty Ltd		**$ 3,203.89**
	5022 4202				
	5035 7564			$ 71.09	
	5091 1923			$ 923.77	
	5098 8251			$ 244.25	
	5180 6817			$ 346.35	
	5367 3603			$ 31.62	
	5483 8650			$ 161.15	
	5912 2985			$ 161.20	
	6375 9210			$ 97.05	
	6443 2791			$ 118.19	
	7214 6961			$ 293.16	
	7230 4842			$ 113.24	
	7497 6308			$ 69.33	
	7826 1814			$ 323.78	
	8209 2528			$ 58.88	
	8213 7265			$ 190.83	
			Total Fuel Card Payments		**$ 18,408.10**
			Payments by Purchasing Cards		**$ 18,408.10**

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Date prepared: 12/11/2025

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 October 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 October 2025 of $7,383,680.

Items of Significance

The material variance adopted by the Shire for the 2025/26 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	▲	$432,499
Plant and Equipment	▲	$35,398
Infrastructure Assets - Roads	▼	($417,576)
Infrastructure Assets - Footpaths		$0
Infrastructure Assets - Parks & Ovals	▲	$22,164
Right of Use Assets		$0
Capital Revenue		
Capital Grants, Subsidies and Contributions	▼	($413,712)
Proceeds from Disposal of Assets	▲	$4,273

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Bindoon-Dewars Pool Road (RRG)	36%	$ 61,260	$ 2,560	$ 21,865
Wells Glover Road Final Seal (RRG)	6%	$ 232,502	$ 3,341	$ 14,601
North Road (Rrg)	26%	$ 812,486	$ 12,622	$ 212,092
Mooliabeenee Road (BS)	73%	$ 231,758	$ 7,558	$ 168,312
Blue Plains/Maddern (BS)	43%	$ 57,561	$ 2,100	$ 24,950
Muchea Road South (BS)	11%	$ 189,067	$ 10,134	$ 20,658
Ghost Gum Ridge	0%	$ 82,938	$ -	$ -
Sugar Gum Drive	0%	$ 47,478	$ -	$ -
Flat Rocks Road (R2R)	7%	$ 147,569	$ 11,000	$ 10,972
Chittering Valley Road (R2R)	44%	$ 311,431	$ 136,990	$ 137,100
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	40%	$ 2,019,239	$ 665,342	$ 800,616
Capital Grants, Subsidies and Contributions	5%	$ 2,621,509	$ 534,899	$ 121,187
	20%	$ 4,640,748	$ 1,200,241	$ 921,803
Rates Levied	99%	$ 8,315,108	$ 8,310,537	$ 8,214,049

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 31 October 2024	31 October 2025
Adjusted Net Current Assets	126%	$ 5,866,159	$ 7,383,680
Cash and Equivalent - Unrestricted	113%	$ 5,923,859	$ 6,687,624
Cash and Equivalent - Restricted	106%	$ 2,092,673	$ 2,221,217
Receivables - Rates	97%	$ 2,484,882	$ 2,418,597
Receivables - Other	235%	$ 237,484	$ 558,506
Payables	92%	$ 1,699,236	$ 1,554,825

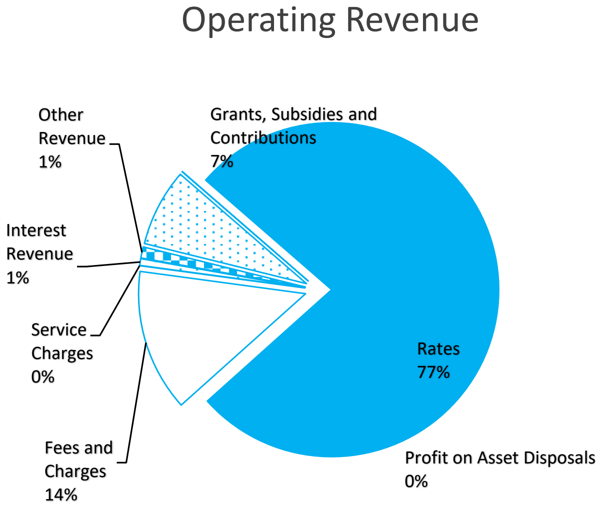
% Compares Current YTD Actuals to Prior Year Actuals at the same time

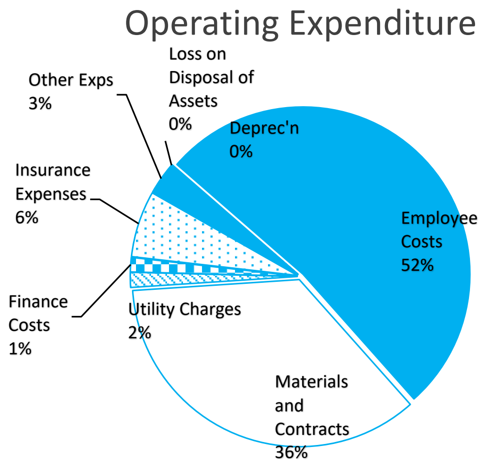
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

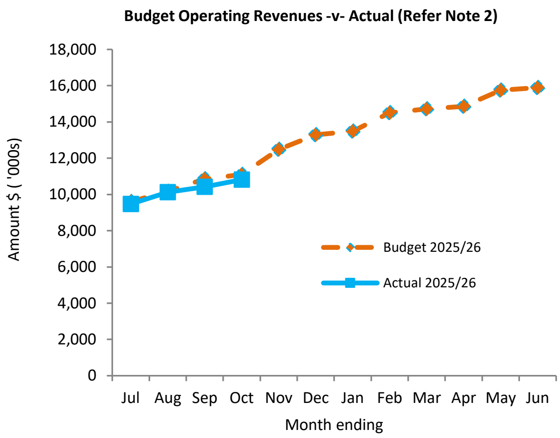
Preparation

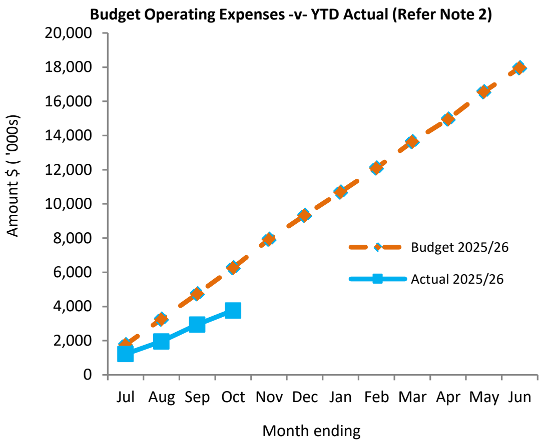
Prepared by: Samantha Young
Reviewed by: Sue Mills
Date prepared: 12/11/2025

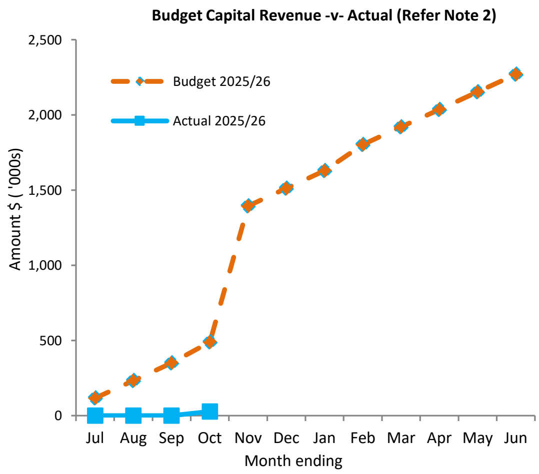
SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 October 2025

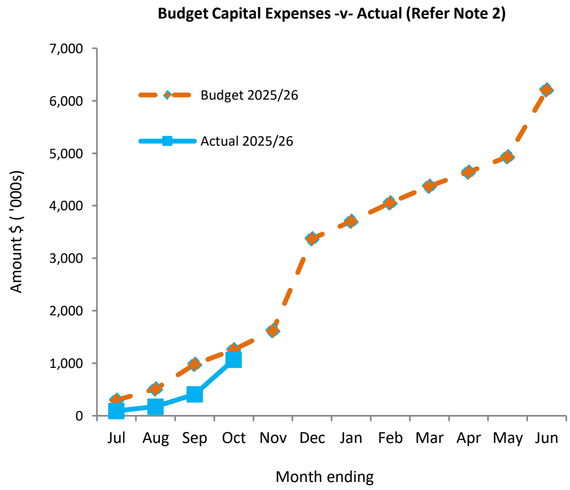












This information is to be read in conjunction with the accompanying Financial Statements and Notes.

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

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		6,125	1,372	**39**	(1,333)	(97%)	▼	
General Purpose Funding		9,875,519	8,698,493	**8,662,420**	(36,073)	(0%)	▼	
Law, Order and Public Safety		683,074	196,284	**323,765**	127,481	65%	▲	S
Health		78,460	34,284	**36,427**	2,143	6%	▲	
Education and Welfare		66,639	4,664	**1,295**	(3,369)	(72%)	▼	
Housing		593,073	55,120	**40,101**	(15,019)	(27%)	▼	S
Community Amenities		1,321,067	1,179,314	**1,183,837**	4,523	0%	▲	
Recreation and Culture		26,953	8,972	**7,251**	(1,721)	(19%)	▼	
Transport		194,857	185,308	**209,954**	24,646	13%	▲	S
Economic Services		325,126	147,231	**173,749**	26,518	18%	▲	S
Other Property and Services		102,600	27,528	**30,658**	3,130	11%	▲	
		13,273,493	10,538,570	**10,669,496**				
Expenditure from operating activities								
Governance		(1,498,645)	(510,705)	**(403,932)**	106,773	21%	▲	S
General Purpose Funding		(533,724)	(189,882)	**(140,279)**	49,603	26%	▲	S
Law, Order and Public Safety		(2,519,984)	(851,720)	**(540,373)**	311,347	37%	▲	S
Health		(471,953)	(164,479)	**(109,000)**	55,479	34%	▲	S
Education and Welfare		(184,041)	(95,510)	**(25,548)**	69,962	73%	▲	S
Housing		(511,047)	(178,864)	**(76,928)**	101,936	57%	▲	S
Community Amenities		(2,932,827)	(963,274)	**(858,015)**	105,259	11%	▲	S
Recreation and Culture		(2,369,032)	(816,029)	**(543,382)**	272,647	33%	▲	S
Transport		(5,579,799)	(1,871,595)	**(472,204)**	1,399,391	75%	▲	S
Economic Services		(1,349,488)	(500,498)	**(463,355)**	37,143	7%	▲	
Other Property and Services		0	(119,193)	**(143,375)**	(24,182)	(20%)	▼	S
		(17,950,539)	(6,261,749)	**(3,776,392)**				
Operating activities excluded from budget								
Add back Depreciation		5,359,009	1,786,320	**0**	(1,786,320)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(421,016)	0	**3,182**	3,182		▲	
		4,937,993	1,786,320	**3,182**				
Amount attributable to operating activities		**260,947**	**6,063,141**	**6,896,287**				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	2,621,509	534,899	**121,187**	(413,712)	(77%)	▼	S
Proceeds from Disposal of Assets	8	869,289	23,000	**27,273**	4,273	19%	▲	
		3,490,798	557,899	**148,460**				
Outflows from investing activities								
Land and Buildings		(1,645,781)	(556,552)	**(124,053)**	432,499	78%	▲	S
Plant and Equipment	13	(577,500)	(225,660)	**(190,262)**	35,398	16%	▲	S
Infrastructure Assets - Roads	13	(2,288,988)	(221,242)	**(638,818)**	(417,576)	(189%)	▼	S
Infrastructure Assets - Parks & Ovals	13	(190,826)	(107,244)	**(85,080)**	22,164	21%	▲	S
Infrastructure Assets - Other	13	(442,184)	(147,380)	**(30,251)**	117,129	79%	▲	S
Right of Use Assets	13	(78,086)	0	**0**	0			
		(5,223,364)	(1,258,078)	**(1,068,463)**				
Amount attributable to investing activities		**(1,732,566)**	**(700,179)**	**(920,004)**				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	1,400,000	466,664	**0**	(466,664)	(100%)	▼	S
Proceeds from New Leases - non cash	14	78,086	26,028	**0**	(26,028)	(100%)	▼	S
Transfer from Reserves	7	0	0	**0**	0			
		1,478,086	492,692	**0**				
Outflows from financing activities								
Repayment of Borrowings	10	(380,786)	(121,325)	**(120,098)**	1,227	1%	▲	
Payments for principal portion of lease liabilites	14	(23,733)	(7,908)	**0**	7,908	100%	▲	S
Transfer to Reserves	7	(1,061,737)	0	**0**	0			
		(1,466,256)	(129,233)	**(120,098)**				
Amount attributable to financing activities		**11,830**	**363,459**	**(120,098)**				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	1,448,413	1,527,495	**1,527,495**	0	0%		
Amount attributable to operating activities		260,947	6,063,141	**6,896,287**	833,145	14%	▲	S
Amount attributable to investing activities		(1,732,566)	(700,179)	**(920,004)**	(219,825)	31%	▼	
Amount attributable to financing activities		11,830	363,459	**(120,098)**	(483,557)	(133%)	▼	S
Surplus or deficit at the end of the financial year	3	**0**	**7,253,917**	**7,383,680**	**129,763**	2%	▲	

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

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature)
For the Period Ended 31 October 2025

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates	9	8,315,108	8,310,537	**8,214,049**	(96,488)	(1%)	▼	
Grants, Subsidies and Contributions	11	2,019,239	665,342	**800,616**	135,274	20%	▲	S
Fees and Charges		1,895,160	1,427,219	**1,468,276**	41,057	3%	▲	
Interest Revenue		285,849	39,420	**69,453**	30,033	76%	▲	S
Other Revenue		326,939	96,052	**114,829**	18,777	20%	▲	S
Profit on Disposal of Assets	8	431,198	0	**2,272**	2,272		▲	
		13,273,493	10,538,570	**10,669,496**				
Expenditure from operating activities								
Employee Costs		(5,966,146)	(1,963,124)	**(1,965,034)**	(1,910)	(0%)	▼	
Materials and Contracts		(5,426,005)	(1,937,557)	**(1,341,775)**	595,782	31%	▲	S
Utility Charges		(221,300)	(79,276)	**(55,052)**	24,224	31%	▲	S
Depreciation		(5,359,009)	(1,786,320)	**0**	1,786,320	100%	▲	S
Finance Costs		(235,000)	(93,624)	**(52,483)**	41,141	0%	▲	
Insurance Expenses		(283,642)	(283,638)	**(242,595)**	41,043	14%	▲	S
Other Expenditure		(449,255)	(118,210)	**(113,998)**	4,212	4%	▲	
Loss on Disposal of Assets	8	(10,182)	0	**(5,455)**	(5,455)		▼	
		(17,950,538)	(6,261,749)	**(3,776,391)**				
Operating activities excluded from budget								
Add back Depreciation		5,359,009	1,786,320	**0**	(1,786,320)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(421,016)	0	**3,182**	3,182		▲	
		4,937,993	1,786,320	**3,182**				
Amount attributable to operating activities		**260,948**	**6,063,141**	**6,896,287**				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	2,621,509	534,899	**121,187**	(413,712)	(77%)	▼	S
Proceeds from Disposal of Assets	8	869,289	23,000	**27,273**	4,273	19%	▲	
		3,490,798	557,899	**148,460**				
Outflows from investing activities								
Land and Buildings	13	(1,645,781)	(556,552)	**(124,053)**	432,499	78%	▲	S
Plant and Equipment	13	(577,500)	(225,660)	**(190,262)**	35,398	16%	▲	S
Infrastructure Assets - Roads	13	(2,288,988)	(221,242)	**(638,818)**	(417,576)	(189%)	▼	S
Infrastructure Assets - Parks & Ovals	13	(190,826)	(107,244)	**(85,080)**	22,164	21%	▲	S
Infrastructure Assets - Other	13	(442,184)	(147,380)	**(30,251)**	117,129	79%	▲	S
Right of Use Assets	13	(78,086)	0	**0**	0			
		(5,223,364)	(1,258,078)	**(1,068,463)**				
Amount attributable to investing activities		**(1,732,566)**	**(700,179)**	**(920,004)**				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	1,400,000	466,664	**0**	(466,664)	100%	▼	
Proceeds from New Leases - non cash	14	78,086	26,028	**0**	(26,028)	100%	▼	
Transfer from Reserves	7	0	0	**0**	0			
		1,478,086	492,692	**0**				
Outflows from financing activities								
Repayment of Borrowings	10	(380,786)	(121,325)	**(120,098)**	1,227	1%	▲	
Payments for principal portion of lease liabilites	14	(23,733)	(7,908)	**0**	7,908	100%	▲	S
Transfer to Reserves	7	(1,061,738)	0	**0**	0			
		(1,466,257)	(129,233)	**(120,098)**				
Amount attributable to financing activities		**11,829**	**363,459**	**(120,098)**				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	1,448,413	1,527,495	**1,527,495**	0	0%		
Amount attributable to operating activities		260,948	6,063,141	**6,896,287**	833,146	14%	▲	S
Amount attributable to investing activities		(1,732,566)	(700,179)	**(920,004)**	(219,825)	31%		
Amount attributable to financing activities		11,829	363,459	**(120,098)**	(483,557)	(133%)	▼	S
Surplus or deficit at the end of the financial year	3	**0**	**7,253,917**	**7,383,680**	**129,764**	2%		

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

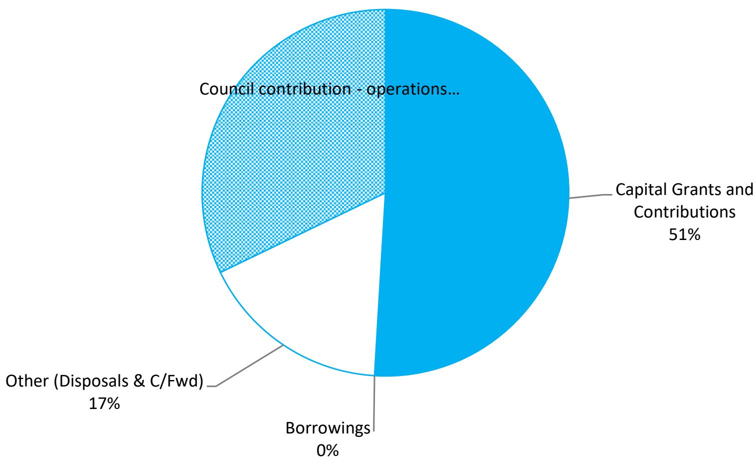
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING
For the Period Ended 31 October 2025

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		$	$	$	$	$	$	$
Land and Buildings	13	0	124,053	556,552	1,645,781	1,645,781	**124,053**	(432,499)
Plant and Equipment	13	0	190,262	225,660	577,500	577,500	**190,262**	(35,398)
Infrastructure Assets - Roads	13	0	638,818	221,242	2,288,988	2,288,988	**638,818**	417,576
Infrastructure Assets - Parks & Ovals	13	0	85,080	107,244	190,826	190,826	**85,080**	(22,164)
Infrastructure Assets - Other	13	0	30,251	147,380	442,184	442,184	**30,251**	(117,129)
Right of Use Assets	13	0	0	0	78,086	78,086	**0**	0
Capital Expenditure Totals		0	1,068,463	1,258,078	5,145,278	5,145,278	**1,068,463**	(189,614)
Capital acquisitions funded by:								
Capital Grants and Contributions				534,899	2,621,509	2,621,509	**121,187**	
Borrowings				466,664		1,400,000	**0**	
Other (Disposals & C/Fwd)				23,000	869,289	869,289	**27,273**	
Council contribution - operations				**233,515**	**1,654,480**	**254,480**	**920,004**	
Capital Funding Total				**1,258,078**	**5,145,278**	**5,145,278**	**1,068,463**	

Budgeted Capital Acquistions Funding



SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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.

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

Note 1: Significant Accounting Policies

(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.

(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

for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calcula

(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.

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

Note 1: Significant Accounting Policies

(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.

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.

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

Note 1: Significant Accounting Policies

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

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.

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

Note 1: Significant Accounting Policies

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:

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 October 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 2025/26 year is $10,000 and 10%.

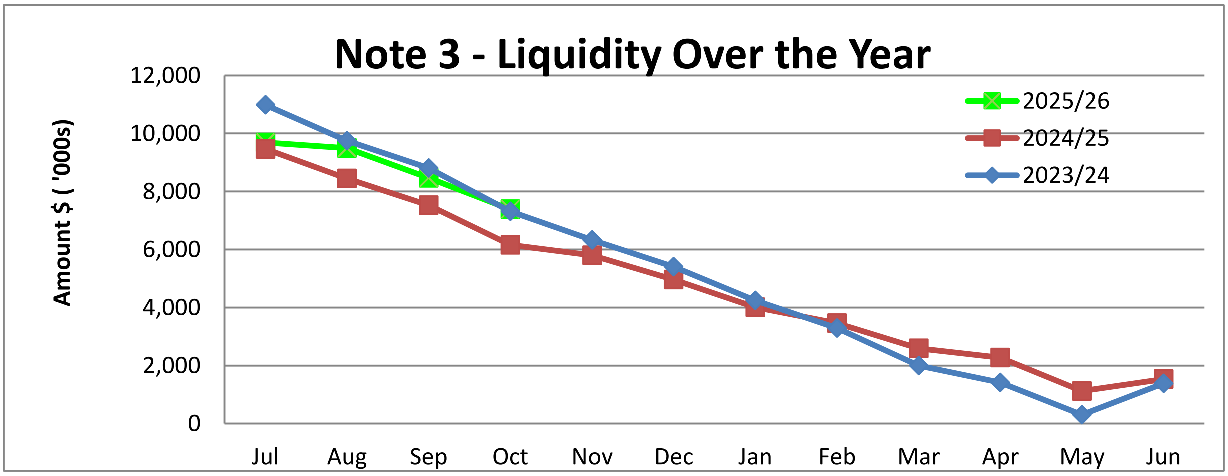
Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
OPERATING ACTIVITIES						
Revenue from operating activities						
Grants, Subsidies and Contributions	135,274	20%	▲	S	Permanent	ESL 23/24 supplement rcd not budgeted for
Interest Revenue	30,033	76%	▲	S	Timing	Rates Instal Int rcd more than budget
Other Revenue	18,777	20%	▲	S	Permanent	Rates Debt Collection & Workers Comp reimbursements more than budget
Expenditure from operating activities						
Materials and Contracts	595,782	31%	▲	S	Timing	Materials & Contracts, spread over 12 mths
Utility Charges	24,224	31%	▲	S	Timing	Utility Charges spread over 12 months
Depreciation	1,786,320	100%	▲	S	Timing	Depreciation not run for Jul, Aug, Sep, Oct
Insurance Expenses	41,043	14%	▲	S	Timing	Insurance Exps less than budget
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(413,712)	(77%)	▼	S	Timing	Cap grants, subs & cont rcd less than budget
Outflows from investing activities						
Land and Buildings	432,499	78%	▲	S	Timing	Capital jobs not all yet started
Plant and Equipment	35,398	16%	▲	S	Timing	New plant not yet ordered
Infrastructure Assets - Parks & Ovals	22,164	21%	▲	S	Timing	Capital jobs not yet started

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Closing 30/06/2025	This Time Last Year 31/10/2024	Current 31/10/2025
		$	$	$
Current Assets				
Cash Unrestricted	4	3,243,751	5,769,415	6,499,548
Cash Restricted - Conditions over Grants	11	109,118	154,444	188,076
Cash Restricted - Reserves	4	2,221,217	2,092,673	2,221,217
Receivables - Rates	6	(88,919)	2,484,882	2,418,597
Receivables - Other	6	385,016	237,484	558,506
Inventories		789	(333)	2,770
		5,870,971	10,738,565	11,888,715
Less: Current Liabilities				
Payables		(1,644,487)	(1,699,236)	(1,554,825)
Contract Liabilities		(79,120)	(358,881)	(330,340)
Lease Liability	14	0	0	0
Loan Liability	10	(324,433)	(295,056)	(204,335)
Provisions		(682,547)	(698,194)	(682,547)
		(2,730,587)	(3,051,367)	(2,772,047)
Less: Cash Reserves	7	(2,221,217)	(2,092,673)	(2,221,217)
Add Back: Component of Leave Liability not Required to be funded		283,894	271,634	283,894
Add Back: Current Loan Liability	10	324,433	0	204,335
Add Back: Current Lease Liability	14	0	0	0
Net Current Funding Position		**1,527,495**	**5,866,159**	**7,383,680**



Comments - Net Current Funding Position

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

Note 4: Cash and Investments

		Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
		$	$	$	$	$			
(a)	**Cash Deposits**								
	Municipal Bank Account	1,686,414				1,686,414	Bendigo	0.00%	At Call
	Municipal Investment Account	0				0	Bendigo	0.00%	At Call
	Reserve Bank Account		21,217			21,217	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	5,000,000				1,000,000	Bendigo	3.95%	28-Nov-25
						1,000,000	Bendigo	4.00%	07-Jan-26
						1,500,000	Bendigo	4.35%	09-Jan-26
						500,000	Bendigo	4.00%	09-Feb-26
						1,000,000	Bendigo	4.05%	09-Mar-26
						2,200,000	Bendigo	4.35%	09-Jan-26
	Reserve Bank - Term Deposit Investments		2,200,000						
(c)	**Investments**								
	Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
	Total	**6,687,614**	**2,221,217**	**10**	**45,500**	**8,954,341**			

Comments/Notes - Investments

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

Note 5: Budget Amendments

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					$	$	$	$
		Budget Adoption		Opening Surplus		0		0
		Permanent Changes						
		Opening surplus adjustment					79,082	79,082
								79,082
								79,082
								79,082
								79,082
								79,082
								79,082
								79,082
								79,082
								79,082
								79,082
								79,082
								79,082
								79,082
								79,082
								79,082
								79,082
								79,082
					0	**0**	**79,082**	

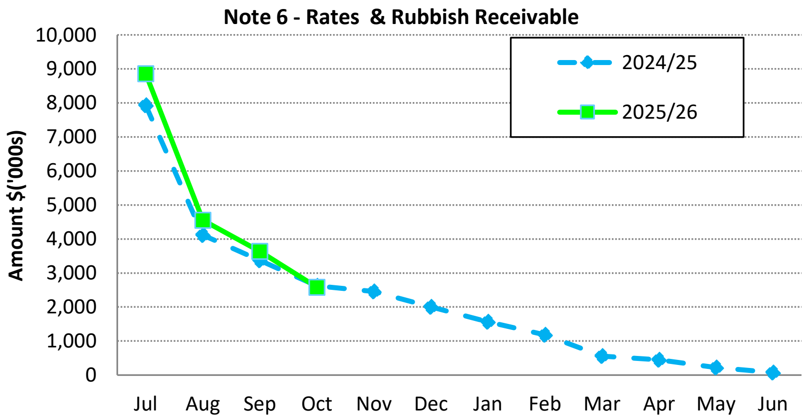
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2025

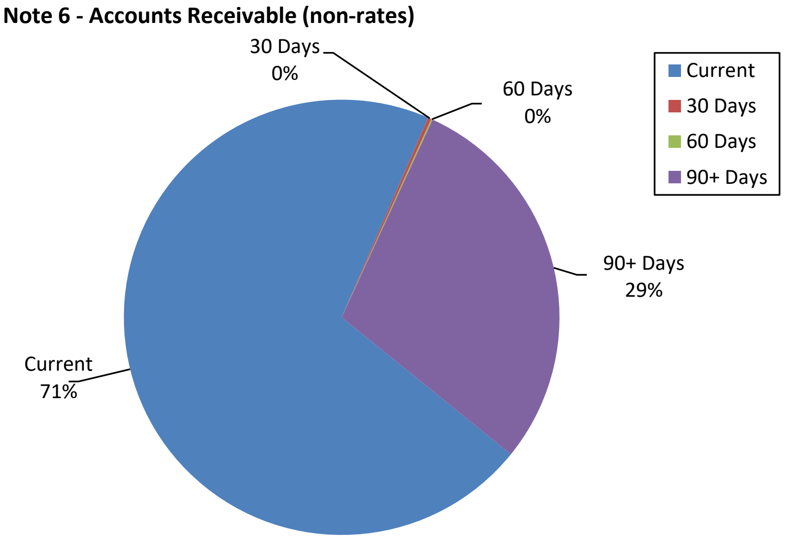
Note 6: Receivables

Receivables - Rates & Rubbish	31 October 2025	30 June 2025
	$	$
Opening Arrears Previous Years	76,298	151,071
Levied this year	9,288,576	8,502,368
Less Collections to date	(6,781,060)	(8,577,141)
Equals Current Outstanding	**2,583,814**	**76,298**
Net Rates Collectable	**2,583,814**	**76,298**
% Collected	72.41%	99.12%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	$	$	$	$	$
Receivables - General	267,993	931	399	109,883	379,207
Balance per Trial Balance					
Sundry Debtors					379,207
Receivables - Other					179,299
Total Receivables General Outstanding					**558,506**

Amounts shown above include GST (where applicable)



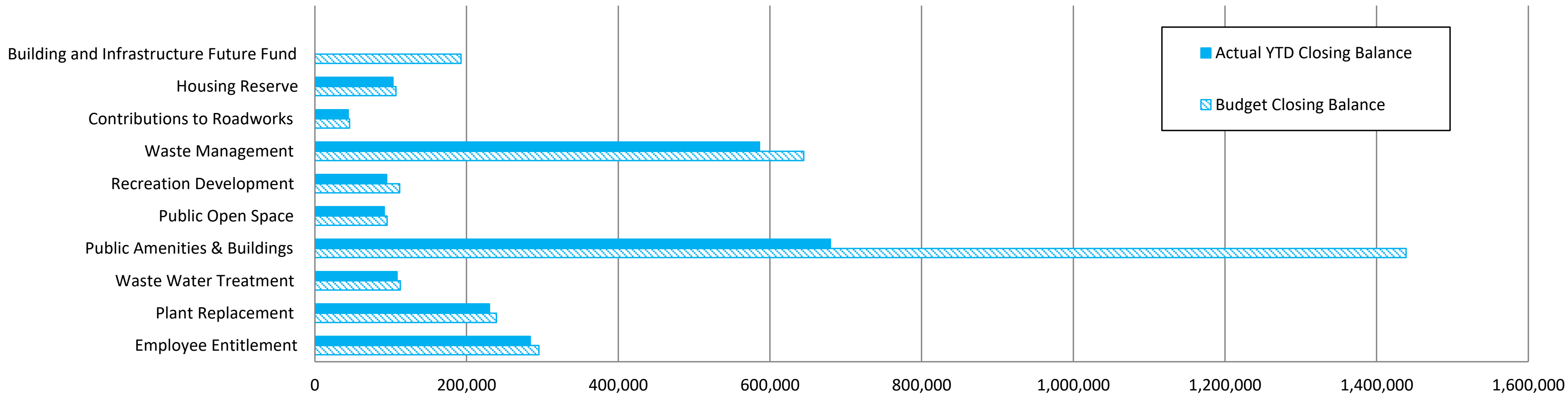


SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2025

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	283,894	11,381	0	0	0	0	0	0	295,275	283,894
Plant Replacement	230,076	9,224	0	0	0	0	0	0	239,300	230,076
Waste Water Treatment	108,291	4,341	0	0	0	0	0	0	112,632	108,291
Public Amenities & Buildings	679,758	13,656	0	745,289	0	0	0	0	1,438,703	679,758
Public Open Space	91,523	3,669	0	0	0	0	0	0	95,192	91,523
Recreation Development	94,636	17,202	0	0	0	0	0	0	111,838	94,636
Waste Management	586,109	23,494	0	35,000	0	0	0	0	644,603	586,109
Contributions to Roadworks	43,999	1,764	0	0	0	0	0	0	45,763	43,999
Housing Reserve	102,931	4,117	0	0	0	0	0		107,048	102,931
Building and Infrastructure Future Fund	0	0	0	192,600	0	0	0	0	192,600	0
	2,221,217	**88,848**	**0**	**972,889**	**0**	**0**	**0**	**0**	**3,282,954**	**2,221,217**

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 October 2025

Note 8: Disposal of Assets

		YTD Actual				Budget			
Asset Number	**Asset Description**	**Net Book Value**	**Proceeds**	**Profit**	**(Loss)**	**Net Book Value**	**Proceeds**	**Profit**	**(Loss)**
		$	$	$	$	$	$	$	$
	Land and Buildings								
LDOHC101	LAND - Community Units Land - Lot 123 - 8 Edmonds Place (JV Average % = 23.5%)		0			175,935	371,135	195,200	
LDO11132	LAND - Lot 801 11 Edmonds Place, Bindoon (Seniors Housing portion only) (JV Average % = 25%)		0			191,783	424,154	232,371	
	Plant and Equipment								
PLV309	CH6792 2014 TRAILER BUILDING MAINTENANCE (BM) (P1283)					100	1,000	900	
MVU327	CH11587 2018 FORD RANGER 2018 MY SUPER CC XL 3.2D 6A 4x4 (PWO Project Officer) (P003A)	7,273	7,273		(0)	10,455	5,000		(5,455)
MVU715	CH1263 2014 HOLDEN COLORADO TTOP (MUCHEA LANDFILL) (CH1263) was CH5007	12,727	7,273		(5,454)	12,727	8,000		(4,727)
MVU330	CH0 2018 FORD RANGER MY DOUBLE CC XL 3.2D 6A 4X4 (EMTS) (P0A)	10,455	12,727	2,272		7,273	10,000	2,727	
	CH1611 ISUZU FIRE ENGINE - MUCHEA BFB					50,000	50,000	0	
		30,455	**27,273**	**2,272**	**(5,455)**	**448,273**	**869,289**	**431,198**	**(10,182)**

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

Note 9: Rating Information		Number		YTD Actual				Budget			
	Rate in	of Properties	Rateable Value	Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	$		$	$	$	$	$	$	$	$	$
General Rate											
GRV	8.42310	1,865	53,155,743	4,477,361	29,871	8,665	4,515,897	4,469,090	100,000	0	4,569,090
UV	0.50690	807	635,940,000	3,223,580	(827)		3,222,752	3,173,367	49,830	0	3,223,197
Non-Rateable			0	0			0		0	0	0
Sub-Totals		**2,672**	**689,095,743**	**7,700,941**	**29,044**	**8,665**	**7,738,649**	**7,642,457**	**149,830**	**0**	**7,792,287**
Minimum Payment	**Minimum $**										
GRV	1,150.00	312	308,200	358,800	0	0	358,800	357,650	0	0	357,650
UV	1,100.00	106	203,500	116,600	0	0	116,600	160,600	0	0	160,600
Sub-Totals		**418**	**511,700**	**475,400**	**0**	**0**	**475,400**	**518,250**	**0**	**0**	**518,250**
		3,090	**689,607,443**	**8,176,341**	**29,044**	**8,665**	**8,214,049**	**8,160,707**	**149,830**	**0**	**8,310,537**
Discounts							0				0
Concession							0				0
Amount from General Rates							**8,214,049**				**8,310,537**
Ex-Gratia Rates							0	4,134			4,571
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							**8,214,049**				**8,315,108**

Comments - Rating Information

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

Note 10: Information on Borrowings

(a) Debenture Repayments

			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars/Purpose		**01 Jul 2025**	**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	345,163.74	0	0	0	18,225.15	36,852	36,852	326,938.59	308,312	308,312	5,963	14,820	14,820
Housing														
Recreation and Culture														
Loan 89 Muchea Complex	WATC	1,569,683.80	0	0	0	0.00	81,779	81,779	1,569,683.80	1,487,905	1,487,905	5,283	36,607	36,607
Loan 92 Muchea Complex	WATC	3,033,613.89	0	0	0	57,376.26	116,071	116,071	2,976,237.63	2,917,543	2,917,543	41,310	138,139	138,139
Loan 93 LC Community & Youth Hub	WATC		0	1,400,000	1,400,000	0.00	56,353	56,353	0.00	1,343,647	1,343,647	0	31,117	31,117
Transport														
Loan 79 New Grader	WATC	160,941.45	0	0		8,497.94	17,183	17,183	152,443.51	143,758	143,758	-2,057	6,910	6,910
Economic Services														
Loan 82 Land Lot 168 Binda Place	WATC	185,569.21	0	0	0	35,999.01	72,547	72,547	149,570.20	113,022	113,022	1,815	5,111	5,111
		5,294,972.09	0	1,400,000	1,400,000	120,098.36	380,786	380,786	5,174,873.73	6,314,186	6,314,186	52,483	232,704	232,704

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 October 2025

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (a)	Adopted Budget Operating	Adopted Budget Capital	YTD Revised Budget	Adopted Annual Budget	Revised Annual Budget	YTD Actual Revenue	YTD Actual (Expended) (b)	Unspent Grant (Tied) (a)+(b)	Unspent Grant (Tied) (a)+(b)
				$	$	$			$	$	$	$
General Purpose Funding												
Grant - FAGS General	WALGGC	Operating	0	781,233	0	195,308	781,233	781,233	207,974	(38,237)	0	0
Grant - FAGS Roads	WALGGC	Operating	0	323,930	0	80,982	323,930	323,930	76,922	(21,408)	0	0
Governance												0
Contribution - Other Governance	Various	Operating	0	600	0	200	600	600	9	0	0	0
Law, Order and Public Safety												0
Contribution - Fire Prevention	Various	Non-operating	0	0	31,584	10,528	31,584	31,584	0	0	0	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	213,540	0	0	213,540	213,540	0	0	0	0
Grant - Water Tank	Dept Fire & Emergency Service	Non-operating	0	0	135,000	0	135,000	135,000	0	0	0	0
Grant - Community Resilience Project	Dept Fire & Emergency Service	Operating	0	73,250	0	0	73,250	73,250	0	0	0	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	323,387	0	161,692	323,387	323,387	303,055	(178,942)	124,113	124,113
Grant - ESL BFB Capital Grant	Dept Fire & Emergency Service	Non-operating	0	0	250,000	0	250,000	250,000	0	0	0	0
Education & Welfare												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	0	1,000	1,000	0	0	0	0
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	40,000	0	0	40,000	40,000	0	(937)	(937)	0
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	0	1,000	1,000	0	0	0	0
Grant - Youth Events	Various	Operating - Tied	0	5,000	0	0	5,000	5,000	0	0	0	0
Grant - International Diabilities Day	Various	Operating - Tied	0	0	0	0	0	0	750	(977)	(227)	0
Recreation and Culture												
Grant - Sussex Bend Reserve	Dept of Primary Indust & Reg	Non-operating	46,801	0	46,801	0	46,801	46,801	0	(2,200)	44,601	44,601
Grant - Mountain Bike Park	BBRF	Non-operating	62,317	0	62,317	0	62,317	62,317	0	(85,080)	(22,763)	0
Grant - Library Trust	State Library	Operating	0	3,500	0	1,164	3,500	3,500	2,273	0	0	0
Transport												
Grant - Regional Road Group - Dewars Pool Road	Regional Road Group	Non-operating	0	0	58,149	14,537	58,149	58,149	0	(21,865)	(21,865)	0
Grant - Regional Road Group - Wells Glover Road	Regional Road Group	Non-operating	0	0	157,001	39,250	157,001	157,001	0	(14,601)	(14,601)	0
Grant - Regional Road Group - North Road	Regional Road Group	Non-operating	0	0	546,952	136,738	546,952	546,952	0	(212,092)	(212,092)	0
Grant - Roads to Recovery - Chittering Valley Rd	Roads to Recovery	Non-operating	0	0	391,985	97,996	391,985	391,985	0	(137,100)	(137,100)	0
Grant - Roads to Recovery - Flat Rocks Rd	Roads to Recovery	Non-operating	0	0	391,985	97,996	391,985	391,985	0	(10,972)	(10,972)	0
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	97,384	24,346	97,384	97,384	0	(24,950)	(24,950)	0
Grant - Black Spot - Mooliabeenee Road	Main Roads WA	Non-operating	0	0	197,800	49,450	197,800	197,800	79,120	(168,312)	(89,192)	0
Grant - Black Spot - Muchea South Road	Main Roads WA	Non-operating	0	0	190,634	47,658	190,634	190,634	0	(20,658)	(20,658)	0
Grant - WSFN Wheatbelt Secondary Freight Network	Main Roads WA	Non-operating	0	0	61,600	15,400	61,600	61,600	41,067	(27,899)	13,168	13,168
Grant - Dual Use Pathway - Santa Gertrudis		Non-operating	0	0	2,318	1,000	2,318	2,318	1,000	0	1,000	1,000
Grant - Street Lighting	Main Roads WA	Operating	0	5,300	0	0	5,300	5,300	0	0	0	0
Grant - Direct Road	Main Roads WA	Operating	0	185,000	0	185,000	185,000	185,000	169,434	0	0	0
Economic Services												
Contribution - Taste of Chittering	Various	Operating - Tied	0	13,100	0	13,100	13,100	13,100	10,891	(14,805)	(3,915)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	900	0	900	900	900	909	(14,805)	(13,896)	0
Grant - Taste of Chittering	LotteryWest	Operating - Tied	0	20,000	0	20,000	20,000	20,000	20,000	(14,805)	5,195	5,195
Grant - Taste of Chittering	Tourism WA	Operating	0	5,000	0	5,000	5,000	5,000	8,400	(14,805)	0	0
Grant - Chitty Chitty Run Run	Various	Operating - Tied	0	15,000	0	0	15,000	15,000	0	0	0	0
Contribution - Economic Development	Various	Operating - Tied	0	1,000	0	332	1,000	1,000	0	0	0	0
Grant - Economic Development	Various	Operating - Tied	0	5,000	0	1,664	5,000	5,000	0	0	0	0
TOTALS			**109,118**	**2,019,239**	**2,621,509**	**1,200,241**	**4,640,748**	**4,640,748**	**921,803**	**(1,025,450)**	**(385,091)**	**188,076**
												188,076
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,377,812	0	467,654	1,377,812	1,377,812	465,012	(74,451)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	641,427	0	197,688	641,427	641,427	335,604	(225,271)	110,333	129,307
Non-operating	Non-operating Grants, Subsidies and Contributions		109,118	0	2,621,509	534,899	2,621,509	2,621,509	121,187	(725,728)	(495,423)	58,769
TOTALS			**109,118**	**2,019,239**	**2,621,509**	**1,200,241**	**4,640,748**	**4,640,748**	**921,803**	**(1,025,450)**	**(385,091)**	**188,076**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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 alos 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 2025	Amount Received	Amount Paid	Closing Balance 31 Oct 2025
	$	$	$	$
Restricted Cash - Bonds and Deposits				
Animal Control	306.45	0.00	0.00	**306.45**
Bonds - Community Bus	1,100.00	500.00	(500.00)	**1,100.00**
Construction Training Fund (CTF)	714.54	0.00	0.00	**714.54**
Bonds - Crossovers	14,116.49	0.00	0.00	**14,116.49**
Bonds - Defects Roadworks	114,956.82	0.00	(30,981.87)	**83,974.95**
Bonds - Developer	476,080.14	39,178.46	(151,956.07)	**363,302.53**
Bonds - Extractive Industries	105,837.29	0.00	0.00	**105,837.29**
Bonds - Gravel Pit Rehabilitation	54,889.16	0.00	0.00	**54,889.16**
Bonds - Keys, Hall and Equipment	2,382.75	0.00	0.00	**2,382.75**
Building Services Levy (BSL)	31,237.11	37,034.50	(34,029.71)	**34,241.90**
Bonds - Transportable Buildings	0.00	0.00	0.00	**0.00**
Bonds - Community Housing	0.00	0.00	0.00	**0.00**
Councillor Nomination Deposits	0.00	500.00	0.00	**500.00**
Unclaimed Monies	1,131.22	0.00	0.00	**1,131.22**
Bonds - Senior Housing	0.00	0.00	0.00	**0.00**
Bonds - Staff Housing	0.00	0.00	0.00	**0.00**
Sub-Total	802,751.97	77,212.96	(217,467.65)	**662,497.28**
Trust Funds				
Nil	0.00	0.00	0.00	**0.00**
Sub-Total	0.00	0.00	0.00	**0.00**
Total	**802,751.97**	**77,212.96**	**(217,467.65)**	**662,497.28**

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

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Budget Annual Budget	Budget YTD Budget	Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Level of completion indicator, please see table at the end of this note for further detail.											
Buildings											
Law, Order & Public Safety											
Fire Building (Capital)	4050110	510	BC032	0	(7,695)	(7,695)	(46,584)	(46,584)	(15,528)	7,833	
Total - Law, Order & Public Safety				**0**	**(7,695)**	**(7,695)**	**(46,584)**	**(46,584)**	**(15,528)**	**7,833**	
Education & Welfare											
Ferguson House Building (Capital)	4080610	510	BC180	0	(2,361)	(2,361)	(6,200)	(6,200)	(2,064)	(297)	
Total - Education & Welfare				**0**	**(2,361)**	**(2,361)**	**(6,200)**	**(6,200)**	**(2,064)**	**(297)**	
Housing											
Unit 1/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC201	0	0	0	(9,000)	(9,000)	(3,000)	3,000	
Total - Housing				**0**	**0**	**0**	**(9,000)**	**(9,000)**	**(3,000)**	**3,000**	
Community Amenities											
Muchea Landfill Buildings (Capital)	4100110	510	BC241	0	0	0	(12,000)	(12,000)	(12,000)	12,000	
Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	(6,804)	(6,804)	(6,500)	(6,500)	(2,164)	(4,640)	
Total - Community Amenities				**0**	**(6,804)**	**(6,804)**	**(18,500)**	**(18,500)**	**(14,164)**	**7,360**	
Recreation And Culture											
Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0	(17,000)	(17,000)	(5,664)	5,664	
Lower Chittering Hall Buildings (Capital)	4110110	510	BC312	0	0	0	(6,500)	(6,500)	(2,164)	2,164	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	(93,481)	(93,481)	(104,849)	(104,849)	(34,940)	(58,541)	
Lower Chittering Youth & Community Hub (Capital)	4110110	510	BC316	0	(12,386)	(12,386)	(1,400,000)	(1,400,000)	(466,660)	454,274	
Sandown Park Modus Ablution Block Building (Capital)	4110110	510	BC339	0	0	0	(17,149)	(17,149)	(5,712)	5,712	
Chittering Museum Buildings (Capital)	4110310	510	BC382	0	0	0	(6,000)	(6,000)	(1,996)	1,996	
Muchea Recreaton Centre Redevelopment	4110310	510	BC384	0	0	0	(8,999)	(8,999)	(2,996)	2,996	
Total - Recreation And Culture				**0**	**(105,868)**	**(105,868)**	**(1,560,497)**	**(1,560,497)**	**(520,132)**	**414,264**	
Transport											
Depot Buildings (Capital)	4120110	510	BC410	0	(1,324)	(1,324)	(5,000)	(5,000)	(1,664)	340	
Total - Transport				**0**	**(1,324)**	**(1,324)**	**(5,000)**	**(5,000)**	**(1,664)**	**340**	
Total - Buildings				**0**	**(124,053)**	**(124,053)**	**(1,645,781)**	**(1,645,781)**	**(556,552)**	**432,499**	

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

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Budget Annual Budget	Budget YTD Budget	Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Plant , Equip. & Vehicles											
Law, Order And Public Safety											
ESL BFB - Plant & Equipment (Capital)	4050530	530		0	0	0	(250,000)	(250,000)	(83,332)	83,332	
EM - Right of Use Asset (Capital)	4050716	516		0	0	0	(78,086)	(78,086)	0	0	
Total - Law, Order And Public Safety				**0**	**0**	**0**	**(328,086)**	**(328,086)**	**(83,332)**	**83,332**	
Transport											
CH0 - New Works Vehicle 4x4	4120330	530	PA00	0	(51,688)	(51,688)	(65,000)	(65,000)	(21,664)	(30,024)	
New - Padfoot Roller - Muchea Landfill	4120330	530	PA011	0	(41,845)	(41,845)	(70,000)	(70,000)	(70,000)	28,155	
New - Grab bucket for Muchea Landfill loader	4120330	530	PA012	0	0	0	(35,000)	(35,000)	0	0	
New - Trailer for multilple mowers	4120330	530	PA013	0	0	0	(10,000)	(10,000)	(3,332)	3,332	
New - Trailer for 50KVA Genset	4120330	530	PA014	0	0	0	(5,500)	(5,500)	0	0	
CH11587 PWO Project Officer	4120330	530	PA1158	0	(48,747)	(48,747)	(60,000)	(60,000)	(20,000)	(28,747)	
CH1263 Landfill Vehicle	4120330	530	PA1263	0	(47,982)	(47,982)	(60,000)	(60,000)	(20,000)	(27,982)	
CH6792 New Building Maint Trailer	4120330	530	PA1283	0	0	0	(22,000)	(22,000)	(7,332)	7,332	
Total - Transport				**0**	**(190,262)**	**(190,262)**	**(327,500)**	**(327,500)**	**(142,328)**	**(47,934)**	
Total - Plant , Equip. & Vehicles				**0**	**(190,262)**	**(190,262)**	**(655,586)**	**(655,586)**	**(225,660)**	**35,398**	
Roads (Non Town)											
Transport											
Chittering Valley Road (R2R)	4120145	540	R2R007	0	(137,100)	(137,100)	(311,431)	(311,431)	(136,990)	(110)	
Flat Rocks Road (R2R)	4120145	540	R2R011	0	(10,972)	(10,972)	(147,569)	(147,569)	(11,000)	28	
Bindoon-Dewars Pool Road (RRG)	4120149	540	RRG003	0	(21,865)	(21,865)	(61,260)	(61,260)	(2,560)	(19,305)	
Wells Glover Road Final Seal (RRG)	4120149	540	RRG009	0	(14,601)	(14,601)	(232,502)	(232,502)	(3,341)	(11,260)	
North Road (Rrg)	4120149	540	RRG012	0	(212,092)	(212,092)	(812,486)	(812,486)	(12,622)	(199,471)	
Chittering Road (Rural Rd Safety Program)	4120149	540	RRS002	0	(370)	(370)	0	0	0	(370)	New funding acquired to be addressed at Budget Review
Mooliabeenee Road (BS)	4120153	540	RBS001	0	(168,312)	(168,312)	(231,758)	(231,758)	(7,558)	(160,754)	
Blue Plains/Maddern (BS)	4120153	540	RBS006	0	(24,950)	(24,950)	(57,561)	(57,561)	(2,100)	(22,850)	
Muchea Road South (BS)	4120153	540	RBS036	0	(20,658)	(20,658)	(189,067)	(189,067)	(10,134)	(10,524)	
Total - Transport				**0**	**(610,919)**	**(610,919)**	**(2,043,635)**	**(2,043,635)**	**(186,304)**	**(424,615)**	
Total - Roads (Non Town)				**0**	**(610,919)**	**(610,919)**	**(2,043,635)**	**(2,043,635)**	**(186,304)**	**(424,615)**	

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

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Budget Annual Budget	Budget YTD Budget	Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Roads (Town)											
Transport											
Waldeck West Road	4120140	540	RC050	0	0	0	(30,000)	(30,000)	0	0	
Forrest Hills Parade	4120141	540	RC103	0	0	0	(50,000)	(50,000)	0	0	
Ghost Gum Ridge	4120141	540	RC188	0	0	0	(82,938)	(82,938)	0	0	
Sugar Gum Drive	4120141	540	RC200	0	0	0	(47,478)	(47,478)	0	0	
Mooliabeenee Road (WSFN)	4120141	540	RFN001	0	(27,899)	(27,899)	(34,938)	(34,938)	(34,938)	7,039	
Total - Transport				**0**	**(27,899)**	**(27,899)**	**(245,353)**	**(245,353)**	**(34,938)**	**7,039**	
Total - Roads (Town)				**0**	**(27,899)**	**(27,899)**	**(245,353)**	**(245,353)**	**(34,938)**	**7,039**	
Parks & Ovals											
Community Amenities											
Cemetery Memorial Gardens Infrastructure Parks (Capital)	4100770	570	PC300	0	0	0	(6,500)	(6,500)	(2,164)	2,164	
Total - Community Amenities				**0**	**0**	**0**	**(6,500)**	**(6,500)**	**(2,164)**	**2,164**	
Recreation And Culture											
Mountain Bike Park (Capital)	4110370	570	PC361	0	(85,080)	(85,080)	(184,326)	(184,326)	(105,080)	20,000	
Total - Recreation And Culture				**0**	**(85,080)**	**(85,080)**	**(184,326)**	**(184,326)**	**(105,080)**	**20,000**	
Total - Parks & Ovals				**0**	**(85,080)**	**(85,080)**	**(190,826)**	**(190,826)**	**(107,244)**	**22,164**	
Infrastructure - Other											
Governance											
Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	(8,000)	(8,000)	0	0	0	(8,000)	Carried over from 23/24 to be addressed in Budget Review
Total - Governance				**0**	**(8,000)**	**(8,000)**	**0**	**0**	**0**	**(8,000)**	
Law, Order & Public Safety											
FIRE - Australia Fire Danger Rating System Signs	4050190	590	OC238	0	0	0	(22,500)	(22,500)	(7,492)	7,492	
Fire - Water Tank Sandown Park - Infrastructure (Capital)	4050190	590	OC501	0	0	0	(197,031)	(197,031)	(65,676)	65,676	
Total - Law, Order & Public Safety				**0**	**0**	**0**	**(219,531)**	**(219,531)**	**(73,168)**	**73,168**	
Recreation And Culture											
Sussex Bend Reserve Infrastructure Other (Capital)	4110390	590	OC306	0	(2,200)	(2,200)	(32,069)	(32,069)	(10,688)	8,488	
Mountain Bike Park Infrastructure Other (Capital)	4110390	590	OC361	0	(20,051)	(20,051)	(106,584)	(106,584)	(35,528)	15,477	
Muchea Recreation Centre Infrastructure Other (Capital)	4110390	590	OC384	0	0	0	(59,000)	(59,000)	(19,664)	19,664	
Total - Recreation And Culture				**0**	**(22,251)**	**(22,251)**	**(197,653)**	**(197,653)**	**(65,880)**	**43,629**	

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

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Budget Annual Budget	Budget YTD Budget	Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Transport											
Bridle Trails	4120190	590	WT014	0	0	0	(25,000)	(25,000)	(8,332)	8,332	
Clune to Brockman Trail	4120490	590	WT013	0	0	0	0	0	0	0	
Total - Transport				**0**	**0**	**0**	**(25,000)**	**(25,000)**	**(8,332)**	**8,332**	
Total - Infrastructure - Other				**0**	**(30,251)**	**(30,251)**	**(442,184)**	**(442,184)**	**(147,380)**	**117,129**	
Capital Expenditure Total				**0**	**(1,068,463)**	**(1,068,463)**	**(5,223,364)**	**(5,223,364)**	**(1,258,078)**	**189,614**	

Level of Completion Indicators

- 0%
- 20%
- 40%
- 60%
- 80%
- 100%
- Over 100%

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

Summary by Balance Sheet Category

	Category	New/Upgrade	Renewal	Total YTD	Adopted Annual Budget	Annual Budget	YTD Budget	YTD Variance
Buildings	510	0	(124,053)	(124,053)	(1,645,781)	(1,645,781)	(556,552)	432,499
Right of Use Assets	516	0	0	0	(78,086)	(78,086)	0	0
Plant & Equipment	530	0	(190,262)	(190,262)	(577,500)	(577,500)	(225,660)	35,398
Infrastructure Roads	540	0	(638,818)	(638,818)	(2,288,988)	(2,288,988)	(221,242)	(417,576)
Infrastructure Parks & Ovals	570	0	(85,080)	(85,080)	(190,826)	(190,826)	(107,244)	22,164
Infrastructure Other	590	0	(30,251)	(30,251)	(442,184)	(442,184)	(147,380)	117,129
		0	**(1,068,463)**	**(1,068,463)**	**(5,223,364)**	**(5,223,364)**	**(1,258,078)**	**189,614**

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

Note 14: Lease Liabilities

(a) Lease Repayments

Particulars/Purpose		01 Jul 2025	New Leases YTD Actual	New Leases Amended Budget	New Leases Adopted Budget	Principal Repayments Actual YTD	Principal Repayments Amended Budget	Principal Repayments Adopted Budget	Principal Outstanding Actual	Principal Outstanding Amended Budget	Principal Outstanding Adopted Budget	Interest Repayments Actual	Interest Repayments Amended Budget	Interest Repayments Adopted Budget
			$	$	$	$	$	$	$	$	$	$	$	$
Law, Order and Public Safety														
Right of Use Asset - CESM Vehicle	FleetPartners		0	78,086	78,086	0.00	23,733	23,733	0.00	54,353	54,353	0	2,295	2,295
		0.00	0	78,086	78,086	0.00	23,733	23,733	0.00	54,353	54,353	0	2,295	2,295

All lease repayments, will be financed by general purpose revenue.