CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 18 NOVEMBER 2026

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
CS01 – 11/26	**LIST OF ACCOUNTS PAID FOR THE PERIOD ENDING 31 OCTOBER 2026** **Attachments** 1. List of Accounts Paid as at 31 October 2026 or other purchasing cards	1 – 8
CS02 – 11/26	**MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 31 OCTOBER 2026** **Attachments** 1. Monthly Financial Report for the Period Ending 31 October 2026	9 – 35

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 31 OCTOBER 2026 PRESENTED TO THE
COUNCIL MEETING ON THE 18 NOVEMBER 2026

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 18 November 2026, 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 7240	$ 147,094.26	1	1	1	Municipal Fund
Payroll	PR 7252	$ 146,661.54	1	1	1	Municipal Fund
EFT30907	EFT31033	$1,275,849.30	1	4	1	Municipal Fund
Direct	Debit	$ 150,540.83	4	4	1	Municipal Fund
Cheque	Cheque	$ -	4	4	1	Municipal Fund
	Total	**$ 1,720,145.93**				

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

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

Date of Report - 8 November 2026

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN OCTOBER 2026 - SUBMITTED TO COUNCIL 18 NOVEMBER 2026

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	Payroll Payments				
1	PR 7240	07/10/2026	Payroll		$ 147,094.26
2	PR 7252	21/10/2026	Payroll		$ 146,661.54
					$ 293,755.80
	EFT Payments				
	Chq/EFT	**Date**	**Name**	**Invoice Amount**	**Payment Amount**
	EFT30907	15/10/2026	AMPAC Debt Recovery		$ 1,795.94
	133569	01/10/2026	AMPAC Debt Recovery	$ 291.10	
	133762	01/10/2026	AMPAC Debt Recovery	$ 141.50	
	133836	01/10/2026	AMPAC Debt Recovery	$ 253.44	
	133975	01/10/2026	AMPAC Debt Recovery	$ 1,109.90	
	EFT30908	15/10/2026	All Filters		$ 18,952.21
	I-11168	01/10/2026	All Filters	$ 16,103.00	
	I-11254	01/10/2026	All Filters	$ 2,849.21	
	EFT30909	15/10/2026	Austech Illusions Pty Ltd		$ 475.00
	EFT30910	15/10/2026	Australia Post		$ 5,770.38
	EFT30911	15/10/2026	Australian Taxation Office (ATO)		$ 52,078.00
	EFT30912	15/10/2026	Avantgarde Technologies Pty Ltd		$ 22,706.12
	5467	01/10/2026	Avantgarde Technologies Pty Ltd	$ 15,465.13	
	5468	01/10/2026	Avantgarde Technologies Pty Ltd	$ 7,240.99	
	EFT30913	15/10/2026	Avivar Pty Ltd T-As Workwear Supplies		$ 1,413.55
	INV-0180	01/10/2026	Avivar Pty Ltd T-As Workwear Supplies	$ 153.45	
	INV-0181	01/10/2026	Avivar Pty Ltd T-As Workwear Supplies	$ 169.29	
	INV-0182	01/10/2026	Avivar Pty Ltd T-As Workwear Supplies	$ 193.60	
	INV-0183	01/10/2026	Avivar Pty Ltd T-As Workwear Supplies	$ 74.75	
	INV-0184	01/10/2026	Avivar Pty Ltd T-As Workwear Supplies	$ 221.98	
	INV-0185	01/10/2026	Avivar Pty Ltd T-As Workwear Supplies	$ 268.06	
	INV-0186	01/10/2026	Avivar Pty Ltd T-As Workwear Supplies	$ 332.42	
	EFT30914	15/10/2026	Avon Waste		$ 45,935.44
	00079343	01/10/2026	Avon Waste	$ 22,890.98	
	00079600	02/10/2026	Avon Waste	$ 23,044.46	
	EFT30915	15/10/2026	Bindoon General Store		$ 191.00
	A6021	01/10/2026	Bindoon General Store	$ 95.00	
	A6023	01/10/2026	Bindoon General Store	$ 96.00	
	EFT30916	15/10/2026	Bindoon Mens Shed Inc		$ 1,500.00
	EFT30917	15/10/2026	BlackBox Control		$ 1,341.50
	EFT30918	15/10/2026	Bradtrac Pty Ltd		$ 827.75
	EFT30919	15/10/2026	Cemeteries and Crematoria Association of WA		$ 130.00
	EFT30920	15/10/2026	Chittering Junior Cricket Club		$ 1,000.00
	EFT30921	15/10/2026	Chris Waldie		$ 150.00
	EFT30922	15/10/2026	D & N Mechanical Services		$ 15,355.03
	00000575	07/10/2026	D & N Mechanical Services	$ 6,380.00	
	00000576	07/10/2026	D & N Mechanical Services	$ 3,816.03	
	00000577	07/10/2026	D & N Mechanical Services	$ 5,159.00	
	EFT30923	15/10/2026	Department Of Child Support Registrar		$ 268.73
	EFT30924	15/10/2026	Department of Local Government, Industry Regulation & Safety		$ 13,077.96
	EFT30925	15/10/2026	Department of Planning, Lands & Heritage		$ 24,004.00
	DAP/26/03190	01/10/2026	Department of Planning, Lands & Heritage	$ 6,480.00	
	DAP P137/26	06/10/2026	Department of Planning, Lands & Heritage	$ 17,524.00	
	EFT30926	15/10/2026	Dun Direct Pty Ltd (Dunning's)		$ 16,956.10
	EFT30927	15/10/2026	Dynamic Group Electrical Air & Data		$ 682.00
	EFT30928	15/10/2026	Easi Packaging Trading as Easi		$ 3,017.87
	EFT30930	15/10/2026	Everjazz Pty Ltd T/As Alarm Asset Group		$ 255.75
	00095816	01/10/2026	Everjazz Pty Ltd T/As Alarm Asset Group	$ 102.75	
	00095817	01/10/2026	Everjazz Pty Ltd T/As Alarm Asset Group	$ 153.00	
	EFT30931	15/10/2026	Fulton Hogan Industries Pty Ltd		$ 2,323.20
	EFT30932	15/10/2026	H+H Architects		$ 11,374.00
	EFT30933	15/10/2026	Hoopla ANZ LLC		$ 59.14
	EFT30934	15/10/2026	Hopkins Aus Pty Ltd T/A J & K Hopkins		$ 439.00
	EFT30935	15/10/2026	ID Consulting Pty Ltd		$ 14,839.00
	EFT30936	15/10/2026	IGA Bindoon		$ 676.71
	EFT30937	15/10/2026	Immaculate Heart College		$ 3,300.00
	25	01/10/2026	Immaculate Heart College	$ 550.00	
	26	01/10/2026	Immaculate Heart College	$ 550.00	
	27	01/10/2026	Immaculate Heart College	$ 2,200.00	
	EFT30938	15/10/2026	Ingenua Pty Ltd		$ 11,792.00
	INV-102311	01/10/2026	Ingenua Pty Ltd	$ 2,997.50	
	INV-102310	01/10/2026	Ingenua Pty Ltd	$ 8,794.50	
	EFT30939	15/10/2026	Instant Products Group Pty Ltd		$ 4,730.20
	EFT30940	15/10/2026	InterFire Agencies		$ 2,492.88

LIST OF ACCOUNTS PAID IN OCTOBER 2026 - SUBMITTED TO COUNCIL 18 NOVEMBER 2026

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	EFT30941	15/10/2026	J & RM Loudon		$ 990.00
	EFT30942	15/10/2026	Josephine Fern		$ 150.00
	EFT30943	15/10/2026	Kelyn Training Services		$ 750.00
	EFT30944	15/10/2026	Kleen West Distributors		$ 1,280.18
	EFT30945	15/10/2026	LGISWA		$ 218,197.57
	100-164368-02	01/10/2026	LGISWA	$ 55,579.22	
	100-164368-02	01/10/2026	LGISWA	$ 38,821.75	
	100-164368-02	01/10/2026	LGISWA	$ 46,201.72	
	100-164368-02	01/10/2026	LGISWA	$ 77,594.88	
	EFT30946	15/10/2026	LGRCEU (WA)		$ 24.00
	EFT30947	15/10/2026	Landgate Customer Account		$ 964.55
	78618396	01/10/2026	Landgate Customer Account	$ 99.60	
	78770583	02/10/2026	Landgate Customer Account	$ 864.95	
	EFT30948	15/10/2026	Local Government Professionals Australia WA Inc		$ 5,890.00
	49874	02/10/2026	Local Government Professionals Australia WA Inc	$ 1,870.00	
	49875	02/10/2026	Local Government Professionals Australia WA Inc	$ 1,870.00	
	49876	02/10/2026	Local Government Professionals Australia WA Inc	$ 2,150.00	
	EFT30949	15/10/2026	McLeods Lawyers Pty Ltd		$ 402.60
	EFT30950	15/10/2026	Midway Ford		$ 535.00
	EFT30951	15/10/2026	Northern Valley Plumbing Pty Ltd		$ 7,739.60
	INV-2398	01/10/2026	Northern Valley Plumbing Pty Ltd	$ 4,626.60	
	INV-2411	06/10/2026	Northern Valley Plumbing Pty Ltd	$ 3,113.00	
	EFT30952	15/10/2026	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		$ 330.00
	INV-0355	01/10/2026	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	$ 101.00	
	INV-0359	06/10/2026	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	$ 144.00	
	INV-0362	08/10/2026	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	$ 85.00	
	EFT30953	15/10/2026	Officeworks		$ 99.95
	EFT30954	15/10/2026	Online Media		$ 77.00
	EFT30955	15/10/2026	Open Systems Technology T/As CouncilFirst		$ 22,137.50
	SI009996	01/10/2026	Open Systems Technology T/As CouncilFirst	$ 20,900.00	
	SI009997	01/10/2026	Open Systems Technology T/As CouncilFirst	$ 1,237.50	
	EFT30956	15/10/2026	Perth Region Tourism Organisation T/As Destination Perth		$ 7,700.00
	INV#12311	01/10/2026	Perth Region Tourism Organisation T/As Destination Perth	$ 6,050.00	
	INV-12173	01/10/2026	Perth Region Tourism Organisation T/As Destination Perth	$ 1,650.00	
	EFT30957	15/10/2026	Poppy Atheis (Elaria Atheis)		$ 200.00
	EFT30958	15/10/2026	Power Down Under Pty Ltd		$ 1,363.36
	EFT30959	15/10/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed		$ 1,496.00
	CPW1050	01/10/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed	$ 748.00	
	CPW1051	01/10/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed	$ 748.00	
	EFT30960	15/10/2026	Public Libraries Western Australia Incorporated (PLWA Inc)		$ 300.00
	EFT30961	15/10/2026	RBC Rural		$ 884.09
	EFT30962	15/10/2026	Safemaster Safety Products Pty Ltd		$ 2,951.30
	00053899	01/10/2026	Safemaster Safety Products Pty Ltd	$ 1,546.60	
	00053912	01/10/2026	Safemaster Safety Products Pty Ltd	$ 1,404.70	
	EFT30963	15/10/2026	Seek		$ 660.00
	EFT30964	15/10/2026	Shire Of Chittering		$ 145.00
	EFT30965	15/10/2026	Soft Landing (Australia) Pty Ltd		$ 8,407.68
	INV105641	01/10/2026	Soft Landing (Australia) Pty Ltd	$ 5,968.64	
	INV105641	01/10/2026	Soft Landing (Australia) Pty Ltd	$ 2,439.04	
	EFT30966	15/10/2026	South Midlands Polocrosse Club		$ 3,460.00
	EFT30967	15/10/2026	St John Ambulance Australia		$ 4,191.11
	FAINV01443899	01/10/2026	St John Ambulance Australia	$ 1,160.21	
	FAINV01443901	01/10/2026	St John Ambulance Australia	$ 1,031.10	
	FAINC01443908	01/10/2026	St John Ambulance Australia	$ 1,999.80	
	EFT30968	15/10/2026	St John Ambulance WA - Bullsbrook Sub Centre		$ 550.00
	EFT30969	15/10/2026	Stirling Asphalt		$ 218,447.46
	EFT30970	15/10/2026	Synergy		$ 12,141.17
	EFT30971	15/10/2026	T-Quip		$ 1,217.30
	153603#6	01/10/2026	T-Quip	$ 1,136.10	
	153809#21	06/10/2026	T-Quip	$ 81.20	
	EFT30972	15/10/2026	TTFS Group Pty Ltd		$ 198.00
	EFT30973	15/10/2026	Team Global Express Pty Ltd		$ 108.69
	0640-S282300	01/10/2026	Team Global Express Pty Ltd	$ 44.69	
	0641-S282300	01/10/2026	Team Global Express Pty Ltd	$ 64.00	
	EFT30974	15/10/2026	Terence Hehir		$ 100.00
	EFT30975	15/10/2026	The Local Larder of Bindoon		$ 200.00
	EFT30976	15/10/2026	Vanguard Print		$ 247.37
	EFT30977	15/10/2026	Vanguard Publishing (Hello Perth)		$ 638.00
	EFT30978	15/10/2026	WA Hino Sales & Service		$ 321.75
	EFT30979	15/10/2026	WA Stump Grinding		$ 36,575.00

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	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	EFT30980	15/10/2026	WCS Concrete Pty Ltd		$ 1,012.00
	EFT30981	15/10/2026	Water Corporation		$ 1,902.56
	EFT30982	15/10/2026	Wex Australia Pty Ltd		$ 5,338.14
	EFT30983	15/10/2026	Winc Australia Pty Ltd		$ 10.95
	9051182365	01/10/2026	Winc Australia Pty Ltd	$ 318.19	
	CR 9051311739	01/10/2026	Winc Australia Pty Ltd	-$ 318.19	
	9051312285	01/10/2026	Winc Australia Pty Ltd	$ 10.95	
	EFT30984	28/10/2026	Pique Mod Pty Ltd		$ 241,084.22
	EFT30985	29/10/2026	Aussie Natural Spring Water		$ 32.49
	EFT30986	29/10/2026	Autospark Bullsbrook		$ 2,811.05
	6072	01/10/2026	Autospark Bullsbrook	$ 399.00	
	6307	16/10/2026	Autospark Bullsbrook	$ 591.05	
	6363	21/10/2026	Autospark Bullsbrook	$ 1,821.00	
	EFT30987	29/10/2026	Avon Waste		$ 22,916.22
	EFT30988	29/10/2026	Banjo Contracting		$ 6,039.00
	EFT30989	29/10/2026	Bradtrac Pty Ltd		$ 1,970.10
	EFT30990	29/10/2026	Bunnings Building Supplies		$ 2,144.99
	EFT30991	29/10/2026	Chittering Health Service		$ 154.00
	EFT30992	29/10/2026	Christine Pitman		$ 711.42
	EFT30993	29/10/2026	Corsign WA		$ 5,454.90
	00107504	01/10/2026	Corsign WA	$ 4,373.60	
	00107669	01/10/2026	Corsign WA	$ 799.70	
	00108032	01/10/2026	Corsign WA	$ 281.60	
	EFT30994	29/10/2026	Cutting Edges Equipment Parts Pty Ltd		$ 3,310.43
	EFT30995	29/10/2026	D & N Mechanical Services		$ 14,187.14
	00000581	20/10/2026	D & N Mechanical Services	$ 7,724.64	
	00000582	20/10/2026	D & N Mechanical Services	$ 6,462.50	
	EFT30996	29/10/2026	Dean Arthurell		$ 512.00
	EFT30997	29/10/2026	Department Of Child Support Registrar		$ 268.73
	EFT30998	29/10/2026	Department of Fire and Emergency (DFES)		$ 18,798.21
	EFT30999	29/10/2026	Direct Communications		$ 14,799.40
	EFT31000	29/10/2026	Doubleview Earthmoving		$ 9,680.00
	EFT31001	29/10/2026	Dun Direct Pty Ltd (Dunning's)		$ 1,038.13
	EFT31002	29/10/2026	Dynamic Group Electrical Air & Data		$ 7,502.45
	INV-172325	01/10/2026	Dynamic Group Electrical Air & Data	$ 863.35	
	INV-172331	01/10/2026	Dynamic Group Electrical Air & Data	$ 1,065.00	
	INV-172346	01/10/2026	Dynamic Group Electrical Air & Data	$ 3,971.77	
	INV-172347	01/10/2026	Dynamic Group Electrical Air & Data	$ 405.75	
	INV-172348	01/10/2026	Dynamic Group Electrical Air & Data	$ 209.92	
	INV-172349	01/10/2026	Dynamic Group Electrical Air & Data	$ 352.02	
	INV-172353	01/10/2026	Dynamic Group Electrical Air & Data	$ 322.07	
	INV-172326	01/10/2026	Dynamic Group Electrical Air & Data	$ 312.57	
	EFT31003	29/10/2026	Easi Packaging Trading as Easi		$ 3,017.87
	EFT31004	29/10/2026	Gingin Fuel & Tyres Pty Ltd		$ 242.76
	EFT31005	29/10/2026	Integrity Fencing & Gates		$ 412.50
	EFT31006	29/10/2026	InterFire Agencies		$ 3,072.37
	INV-27718	01/10/2026	InterFire Agencies	$ 1,274.19	
	INV-28044	05/10/2026	InterFire Agencies	$ 1,490.95	
	INV-28171	13/10/2026	InterFire Agencies	$ 307.23	
	EFT31007	29/10/2026	JFJ Contracting		$ 1,642.30
	EFT31008	29/10/2026	Kleen West Distributors		$ 1,590.71
	EFT31009	29/10/2026	LGRCEU (WA)		$ 24.00
	EFT31010	29/10/2026	Lower Chittering Volunteer Bushfire Brigade		$ 1,100.00
	HRB-BRAHMAN	23/10/2026	Lower Chittering Volunteer Bushfire Brigade	$ 500.00	
	HRB-BLUE SQUILL	23/10/2026	Lower Chittering Volunteer Bushfire Brigade	$ 600.00	
	EFT31011	29/10/2026	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)		$ 1,600.36
	EFT31012	29/10/2026	Neva Harris		$ 300.00
	VC 17/18 OCT 26	28/10/2026	Neva Harris	$ 150.00	
	VC 24/25 OCT 26	28/10/2026	Neva Harris	$ 150.00	
	EFT31013	29/10/2026	Northern Valley News		$ 935.00
	EFT31014	29/10/2026	Northern Valley Plumbing Pty Ltd		$ 704.00
	EFT31015	29/10/2026	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		$ 675.00
	INV-0361	07/10/2026	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	$ 322.80	
	INV-0364	13/10/2026	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	$ 127.20	
	INV-0366	20/10/2026	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	$ 225.00	
	EFT31016	29/10/2026	Officeworks		$ 148.00
	EFT31017	29/10/2026	OnPress Digital Print Solutions		$ 163.90
	EFT31018	29/10/2026	Open Systems Technology T/As CouncilFirst		$ 4,675.00
	SI010047	19/10/2026	Open Systems Technology T/As CouncilFirst	$ 3,300.00	
	SI010048	19/10/2026	Open Systems Technology T/As CouncilFirst	$ 1,375.00	

LIST OF ACCOUNTS PAID IN OCTOBER 2026 - SUBMITTED TO COUNCIL 18 NOVEMBER 2026

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	EFT31019	29/10/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed		$ 440.00
	CPW1050	27/10/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed	$ 220.00	
	CPW1051	27/10/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed	$ 220.00	
	EFT31020	29/10/2026	RBC Rural		$ 810.88
	EFT31021	29/10/2026	Rikki-Lee Middleton		$ 500.00
	EFT31022	29/10/2026	Scott Clayton		$ 178.00
	EFT31023	29/10/2026	Securex Security Systems & Services		$ 3,382.00
	EFT31024	29/10/2026	SpaceToCo		$ 1,980.00
	EFT31025	29/10/2026	Synergy		$ 3,048.59
	EFT31026	29/10/2026	T-Quip		$ 1,955.87
	154072#6	13/10/2026	T-Quip	$ 872.63	
	154073#6	13/10/2026	T-Quip	$ 337.77	
	154353#26	22/10/2026	T-Quip	$ 33.95	
	154388#14	27/10/2026	T-Quip	$ 711.52	
	EFT31027	29/10/2026	Team Global Express Pty Ltd		$ 38.79
	EFT31028	29/10/2026	Torque Driving Pty Ltd		$ 9,240.00
	EFT31029	29/10/2026	Tree Care Machinery		$ 208.67
	EFT31030	29/10/2026	Wannamal Community Centre Inc		$ 500.00
	EFT31031	29/10/2026	Westrac Pty Ltd		$ 27,908.11
	PI2693880	01/10/2026	Westrac Pty Ltd	$ 15,497.49	
	PI2693881	01/10/2026	Westrac Pty Ltd	$ 10,207.13	
	PI2744525	01/10/2026	Westrac Pty Ltd	$ 359.04	
	PI2744526	01/10/2026	Westrac Pty Ltd	$ 204.93	
	PI2744527	01/10/2026	Westrac Pty Ltd	$ 48.66	
	PI2748715	01/10/2026	Westrac Pty Ltd	$ 37.43	
	PI2766109	01/10/2026	Westrac Pty Ltd	$ 1,013.62	
	PI2766110	01/10/2026	Westrac Pty Ltd	$ 173.10	
	PI2810726	01/10/2026	Westrac Pty Ltd	$ 453.29	
	PC1199170	01/10/2026	Westrac Pty Ltd	-$ 86.58	
	EFT31032	29/10/2026	William Lee		$ 150.00
	EFT31033	29/10/2026	Wren Oil		$ 1,544.40
	231751	21/10/2026	Wren Oil	$ 808.50	
	231752	21/10/2026	Wren Oil	$ 735.90	
					$1,275,849.30
	Direct Debits				
	DD12113.1	01/10/2026	Ricoh Australia Pty Ltd		$ 758.21
	DD12123.1	07/10/2026	Aware Super		$ 19,031.51
	DD12123.2	07/10/2026	ING Direct Superannuation Fund		$ 364.75
	DD12123.3	07/10/2026	Australian Retirement Trust Super		$ 384.36
	DD12123.4	07/10/2026	AMP Super Fund - Signature Super		$ 374.31
	DD12123.5	07/10/2026	Resource Super T/as Russell Investments		$ 149.58
	DD12123.6	07/10/2026	Mercer Tailored Super		$ 281.67
	DD12123.7	07/10/2026	OnePath Custodians Pty Ltd		$ 35.39
	DD12123.8	07/10/2026	Care Super		$ 369.54
	DD12123.9	07/10/2026	CBUS Super		$ 357.90
	DD12123.10	07/10/2026	Prime Super		$ 323.01
	DD12123.11	07/10/2026	The Trustee for RobAndMay SMSF		$ 78.69
	DD12123.12	07/10/2026	Rest Superannuation		$ 2,008.66
	DD12123.13	07/10/2026	Spirit Super		$ 1,475.13
	DD12123.14	07/10/2026	Hostplus Superannuation Fund		$ 957.37
	DD12123.15	07/10/2026	Australian Super		$ 6,988.36
	DD12123.16	07/10/2026	AMP Wealth Personal Superannuation Pension Fund		$ 107.24
	DD12123.17	07/10/2026	MLC Masterkey Super Fundamentals		$ 307.83
	DD12123.18	07/10/2026	FirstChoice Wholesale Personal Super		$ 397.40
	DD12123.19	07/10/2026	Hesta		$ 349.56
	DD12139.1	22/10/2026	Fleet Partners Pty Ltd		$ 4,845.94
	DD12141.1	21/10/2026	Aware Super		$ 18,613.44
	DD12141.2	21/10/2026	ING Direct Superannuation Fund		$ 371.89
	DD12141.3	21/10/2026	Australian Retirement Trust Super		$ 384.36
	DD12141.4	21/10/2026	AMP Super Fund - Signature Super		$ 374.31
	DD12141.5	21/10/2026	Resource Super T/as Russell Investments		$ 156.13
	DD12141.6	21/10/2026	Mercer Tailored Super		$ 216.59
	DD12141.7	21/10/2026	OnePath Custodians Pty Ltd		$ 28.31
	DD12141.8	21/10/2026	Care Super		$ 358.95
	DD12141.9	21/10/2026	CBUS Super		$ 358.95
	DD12141.10	21/10/2026	Prime Super		$ 317.69
	DD12141.11	21/10/2026	Rest Superannuation		$ 2,020.00
	DD12141.12	21/10/2026	Spirit Super		$ 1,475.13
	DD12141.13	21/10/2026	Hostplus Superannuation Fund		$ 859.82
	DD12141.14	21/10/2026	Australian Super		$ 7,070.00

LIST OF ACCOUNTS PAID IN OCTOBER 2026 - SUBMITTED TO COUNCIL 18 NOVEMBER 2026

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	DD12141.15	21/10/2026	AMP Wealth Personal Superannuation Pension Fund		$ 210.35
	DD12141.16	21/10/2026	MLC Masterkey Super Fundamentals		$ 290.75
	DD12141.17	21/10/2026	FirstChoice Wholesale Personal Super		$ 426.56
	DD12141.18	21/10/2026	Hesta		$ 349.56
	DD12151.1	21/10/2026	Bendigo Bank		$ 19,683.05
	DD12153.1	22/10/2026	Bendigo Bank		$ 10,694.05
	DD12154.1	30/10/2026	Ricoh Australia Pty Ltd		$ 758.21
	DD12159.1	16/10/2026	Western Australian Treasury Corporation		$ 45,576.32
					$ 150,540.83
	Cheques				$ -
					$ 1,720,145.93

LIST OF ACCOUNTS PAID USING PURCHASING CARDS

	Credit Card Payments				
	DD12151.1	21/10/2026	Bendigo Bank		$ 19,683.05
	205-01	21/10/2026	Bendigo Bank	$ 410.47	
	205-02	21/10/2026	Bendigo Bank	$ 325.00	
	205-03	21/10/2026	Bendigo Bank	$ 187.46	
	205-04	21/10/2026	Bendigo Bank	$ 2,089.20	
	205-05	21/10/2026	Bendigo Bank	$ 1,003.40	
	205-06	21/10/2026	Bendigo Bank	$ 45.93	
	205-07	21/10/2026	Bendigo Bank	$ 11.80	
	205-08	21/10/2026	Bendigo Bank	$ 254.43	
	205-09	21/10/2026	Bendigo Bank	$ 182.65	
	205-10	21/10/2026	Bendigo Bank	$ 169.00	
	205-11	21/10/2026	Bendigo Bank	$ 1,574.10	
	205-12	21/10/2026	Bendigo Bank	-$ 594.00	
	205-13	21/10/2026	Bendigo Bank	$ 35.50	
	205-14	21/10/2026	Bendigo Bank	$ 187.46	
	205-15	21/10/2026	Bendigo Bank	$ 1,636.25	
	205-16	21/10/2026	Bendigo Bank	$ 18.20	
	205-17	21/10/2026	Bendigo Bank	$ 470.00	
	205-18	21/10/2026	Bendigo Bank	$ 134.91	
	205-19	21/10/2026	Bendigo Bank	$ 130.00	
	205-20	21/10/2026	Bendigo Bank	$ 182.65	
	205-21	21/10/2026	Bendigo Bank	$ 2,528.18	
	205-22	21/10/2026	Bendigo Bank	$ 193.32	
	205-23	21/10/2026	Bendigo Bank	$ 44.94	
	205-24	21/10/2026	Bendigo Bank	$ 187.46	
	205-25	21/10/2026	Bendigo Bank	$ 324.00	
	205-26	21/10/2026	Bendigo Bank	$ 478.53	
	205-27	21/10/2026	Bendigo Bank	$ 11.80	
	205-28	21/10/2026	Bendigo Bank	$ 178.00	
	205-29	21/10/2026	Bendigo Bank	$ 40.00	
	205-30	21/10/2026	Bendigo Bank	$ 14.74	
	205-31	21/10/2026	Bendigo Bank	$ 127.51	
	205-32	21/10/2026	Bendigo Bank	$ 167.00	
	205-33	21/10/2026	Bendigo Bank	$ 120.00	
	205-34	21/10/2026	Bendigo Bank	$ 86.95	
	205-35	21/10/2026	Bendigo Bank	$ 42.49	
	205-36	21/10/2026	Bendigo Bank	-$ 14.99	
	205-37	21/10/2026	Bendigo Bank	$ 299.53	
	205-38	21/10/2026	Bendigo Bank	$ 950.00	
	205-39	21/10/2026	Bendigo Bank	$ 85.00	
	205-40	21/10/2026	Bendigo Bank	$ 210.00	
	205-41	21/10/2026	Bendigo Bank	$ 37.85	
	205-42	21/10/2026	Bendigo Bank	$ 572.15	
	205-43	21/10/2026	Bendigo Bank	$ 618.00	
	205-44	21/10/2026	Bendigo Bank	$ 25.00	
	205-45	21/10/2026	Bendigo Bank	$ 187.46	
	205-46	21/10/2026	Bendigo Bank	$ 488.15	
	205-47	21/10/2026	Bendigo Bank	$ 2,280.00	
	205-48	21/10/2026	Bendigo Bank	$ 321.02	
	205-49	21/10/2026	Bendigo Bank	-$ 130.00	
	205-50	21/10/2026	Bendigo Bank	$ 20.00	
	205-51	21/10/2026	Bendigo Bank	$ 30.43	
	205-52	21/10/2026	Bendigo Bank	$ 15.00	
	205-53	21/10/2026	Bendigo Bank	$ 15.27	

LIST OF ACCOUNTS PAID IN OCTOBER 2026 - SUBMITTED TO COUNCIL 18 NOVEMBER 2026

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	205-54	21/10/2026	Bendigo Bank	$ 44.00	
	205-55	21/10/2026	Bendigo Bank	$ 30.00	
	205-56	21/10/2026	Bendigo Bank	$ 96.42	
	205-57	21/10/2026	Bendigo Bank	$ 15.27	
	205-58	21/10/2026	Bendigo Bank	$ 40.76	
	205-59	21/10/2026	Bendigo Bank	$ 95.00	
	205-60	21/10/2026	Bendigo Bank	$ 81.28	
	205-61	21/10/2026	Bendigo Bank	$ 60.96	
	205-62	21/10/2026	Bendigo Bank	$ 15.24	
	205-63	21/10/2026	Bendigo Bank	$ 15.21	
	205-64	21/10/2026	Bendigo Bank	$ 88.27	
	205-65	21/10/2026	Bendigo Bank	$ 91.44	
		23/10/2026	Bendigo Bank		$ 10,694.05
	206-01	23/10/2026	Bendigo Bank	$ 30.33	
	206-10	23/10/2026	Bendigo Bank	$ 236.00	
	206-11	23/10/2026	Bendigo Bank	$ 23.75	
	206-12	23/10/2026	Bendigo Bank	$ 10.80	
	206-13	23/10/2026	Bendigo Bank	$ 120.00	
	206-02	23/10/2026	Bendigo Bank	$ 248.66	
	206-03	23/10/2026	Bendigo Bank	$ 222.76	
	206-04	23/10/2026	Bendigo Bank	$ 248.47	
	206-05	23/10/2026	Bendigo Bank	$ 55.00	
	206-06	23/10/2026	Bendigo Bank	$ 73.30	
	206-07	23/10/2026	Bendigo Bank	$ 165.00	
	206-08	23/10/2026	Bendigo Bank	$ 325.00	
	206-09	23/10/2026	Bendigo Bank	$ 11.80	
	206-14	23/10/2026	Bendigo Bank	$ 613.35	
	206-15	23/10/2026	Bendigo Bank	$ 90.00	
	206-16	23/10/2026	Bendigo Bank	$ 20.00	
	206-17	23/10/2026	Bendigo Bank	$ 107.19	
	206-18	23/10/2026	Bendigo Bank	$ 40.00	
	206-19	23/10/2026	Bendigo Bank	$ 30.00	
	206-20	23/10/2026	Bendigo Bank	$ 251.70	
	206-21	23/10/2026	Bendigo Bank	$ 30.50	
	206-22	23/10/2026	Bendigo Bank	$ 100.00	
	206-23	23/10/2026	Bendigo Bank	$ 138.31	
	206-24	23/10/2026	Bendigo Bank	$ 848.30	
	206-25	23/10/2026	Bendigo Bank	$ 848.30	
	206-26	23/10/2026	Bendigo Bank	$ 1,009.30	
	206-27	23/10/2026	Bendigo Bank	$ 848.30	
	206-28	23/10/2026	Bendigo Bank	$ 848.30	
	206-29	23/10/2026	Bendigo Bank	$ 19.11	
	206-30	23/10/2026	Bendigo Bank	$ 76.72	
	206-31	23/10/2026	Bendigo Bank	$ 216.01	
	206-32	23/10/2026	Bendigo Bank	$ 42.49	
	206-33	23/10/2026	Bendigo Bank	$ 143.58	
	206-34	23/10/2026	Bendigo Bank	$ 1,218.00	
	206-35	23/10/2026	Bendigo Bank	$ 15.00	
	206-36	23/10/2026	Bendigo Bank	$ 210.00	
	206-37	23/10/2026	Bendigo Bank	$ 20.00	
	206-38	23/10/2026	Bendigo Bank	$ 328.08	
	206-39	23/10/2026	Bendigo Bank	$ 810.64	
					$30,377.10
	Fuel Cards Payments				
	SMY-Sept 2026	30/09/2026	Dun Direct Pty Ltd (Dunning's)		$ 16,956.10
	7034320105724824			$ 293.84	
	7034320105724832			$ 921.56	
	7034320105724840			$ 1,254.26	
	7034320105724907			$ 930.70	
	7034320105724923			$ 1,247.40	
	7034320105724956			$ 1,183.79	
	7034320105724960			$ 348.52	
	7034320105724972			$ 1,055.93	
	7034320105724857			$ 293.33	
	7034320105595018			$ 466.53	
	7034320105594873			$ 610.55	
	7034320105594995			$ 95.08	
	7034320112671943			$ 231.37	
	7034320105724899			$ 194.78	

LIST OF ACCOUNTS PAID IN OCTOBER 2026 - SUBMITTED TO COUNCIL 18 NOVEMBER 2026

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	7034320112671935			$ 336.93	
	7034320112671968			$ 262.13	
	7034320106090498			$ 442.98	
	7034320105724931			$ 2,553.13	
	7034320112671950			$ 4,233.29	
	143	30/09/2026	Wex Australia Pty Ltd		$ 5,338.14
	5022 4202			$ 80.50	
	5098 8251			$ 156.99	
	5180 6817			$ 669.08	
	5483 8650			$ 342.16	
	5646 4596			$ 603.78	
	8493 5047			$ 384.45	
	8213 7265			$ 728.43	
	5970 5391			$ 35.64	
	5375 9210			$ 107.40	
	6443 2791			$ 217.11	
	7304 8424			$ 785.30	
	8209 2528			$ 251.69	
	8010 8771			$ 612.87	
	7393 6303			$ 158.40	
	8075 2198			$ 83.84	
	3429 6550			$ 120.50	
					$ 22,294.24
					$ 52,671.34

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 October 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 13/11/2026

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 October 2026

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 2026 of $9,753,279.

Items of Significance

The material variance adopted by the Shire for the 2026/27 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	▲	$87,768
Plant and Equipment	▲	$25,685
Infrastructure Assets - Roads	▲	$1,176,640
Infrastructure Assets - Footpaths		$0
Infrastructure Assets - Parks & Ovals	▲	$51,787
Capital Revenue		
Capital Grants, Subsidies and Contributions	▼	($948,999)
Proceeds from Disposal of Assets		$0

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Lower Chittering Youth & Community Hub (Capital)	21%	$ 1,046,367	$ 348,788	$ 220,941
Fire - Shire Water Tanks - Infrastructure (Capital)	0%	$ 281,390	$ 93,796	$ 272
Julimar Road (Rural Rd Safety Program)	84%	$ 332,666	$ 295,000	$ 281,003
Chittering Road (Rural Rd Safety Program)	4%	$ 2,579,326	$ 857,332	$ 90,653
Ridgetop Ramble	7%	$ 45,000	$ 14,964	$ 3,166
Forrest Hills Parade	5%	$ 47,500	$ 15,800	$ 2,306
Teatree North Road	0%	$ 132,500	$ 44,132	$ -
Flat Rocks Road	1%	$ 132,500	$ 44,132	$ 1,017
Chittering Valley Road (R2R)	77%	$ 262,500	$ 87,464	$ 202,544
Flat Rocks Road (R2R)	1%	$ 434,924	$ 144,916	$ 4,402
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	49%	$ 1,271,040	$ 496,056	$ 619,125
Capital Grants, Subsidies and Contributions	11%	$ 5,877,728	$ 1,578,999	$ 630,000
	17%	$ 7,148,768	$ 2,075,055	$ 1,249,125
Rates Levied	95%	$ 9,075,219	$ 9,067,819	$ 8,646,665

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 31 October 2025	31 October 2026
Adjusted Net Current Assets	134%	$ 7,263,096	$ 9,753,279
Cash and Equivalent - Unrestricted	135%	$ 6,689,635	$ 9,063,263
Cash and Equivalent - Restricted	122%	$ 2,221,217	$ 2,705,119
Receivables - Rates	150%	$ 2,418,597	$ 3,632,951
Receivables - Other	194%	$ 456,967	$ 886,219
Payables	100%	$ 1,371,547	$ 1,378,256

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

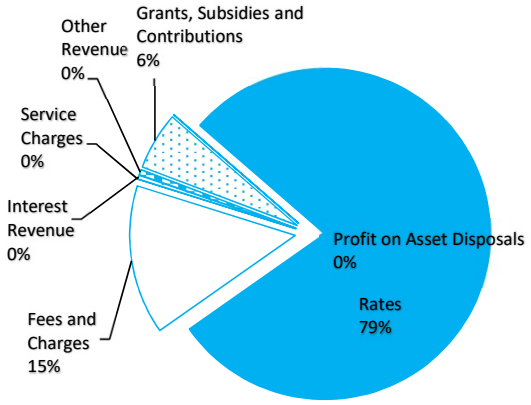
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

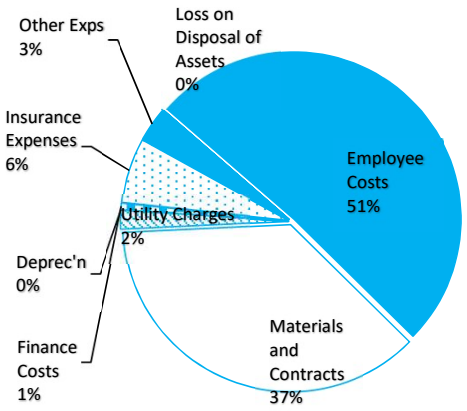
Prepared by: Samantha Munro-Pedrotti
Reviewed by: Sue Mills
Date prepared: 13/11/2026

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 October 2026

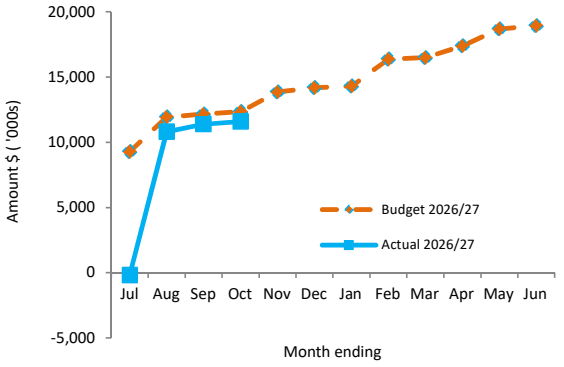
Operating Revenue



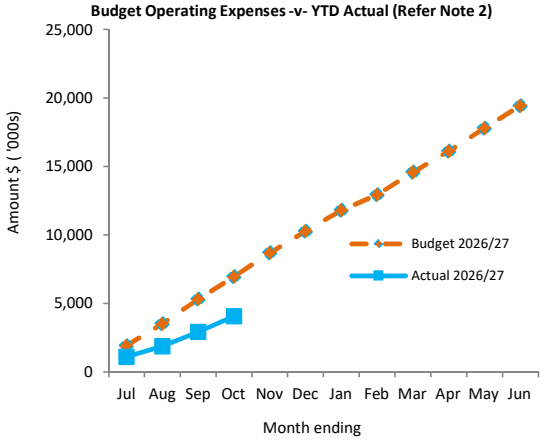
Operating Expenditure



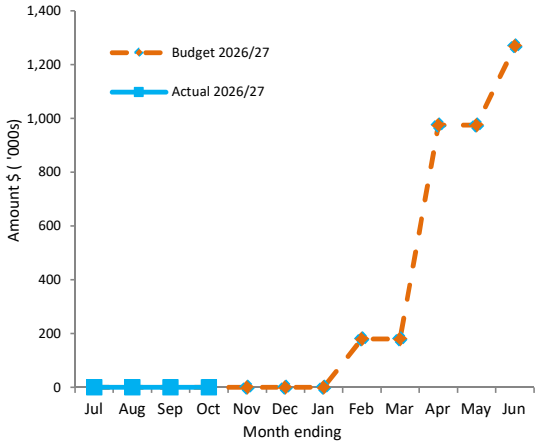
Budget Operating Revenues -v- Actual (Refer Note 2)



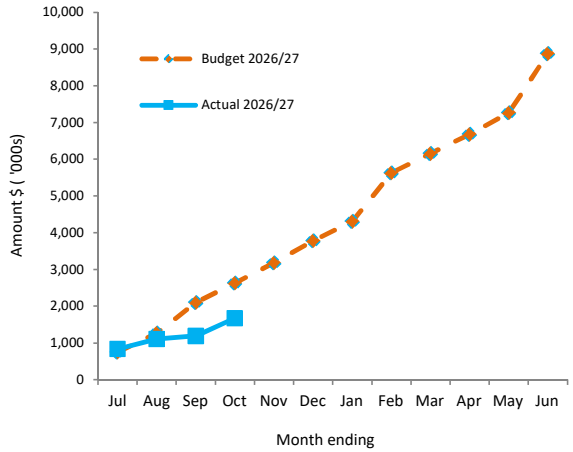
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 31 October 2026

	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		2,900	960	**1,681**	721	75%	▲	
General Purpose Funding		10,051,733	9,287,361	**8,880,405**	(406,956)	(4%)	▼	
Law, Order and Public Safety		603,989	158,109	**275,332**	117,223	74%	▲	S
Health		85,431	45,364	**45,104**	(260)	(1%)	▼	
Education and Welfare		13,350	4,448	**1,921**	(2,527)	(57%)	▼	
Housing		457,830	10,080	**11,132**	1,052	10%	▲	
Community Amenities		1,184,454	1,116,387	**1,330,345**	213,958	19%	▲	S
Recreation and Culture		26,339	8,764	**6,609**	(2,155)	(25%)	▼	
Transport		247,682	208,457	**205,993**	(2,464)	(1%)	▼	
Economic Services		329,311	173,246	**191,175**	17,929	10%	▲	S
Other Property and Services		57,600	9,492	**13,563**	4,071	43%	▲	
		13,060,619	11,022,668	**10,963,260**				
Expenditure from operating activities								
Governance		(1,512,408)	(509,218)	**(448,193)**	61,025	12%	▲	S
General Purpose Funding		(562,311)	(212,298)	**(184,517)**	27,781	13%	▲	S
Law, Order and Public Safety		(2,525,343)	(862,012)	**(644,509)**	217,503	25%	▲	S
Health		(516,603)	(178,395)	**(95,062)**	83,333	47%	▲	S
Education and Welfare		(110,500)	(35,030)	**(26,957)**	8,073	23%	▲	S
Housing		(199,389)	(73,916)	**(87,247)**	(13,331)	(18%)	▼	S
Community Amenities		(4,205,401)	(1,385,350)	**(930,570)**	454,780	33%	▲	S
Recreation and Culture		(2,956,846)	(1,016,345)	**(455,009)**	561,337	55%	▲	S
Transport		(5,745,396)	(1,923,908)	**(490,205)**	1,433,703	75%	▲	S
Economic Services		(1,530,004)	(605,928)	**(514,623)**	91,305	15%	▲	S
Other Property and Services		0	(154,525)	**(184,458)**	(29,933)	(19%)	▼	S
		(19,864,201)	(6,956,925)	**(4,061,351)**				
Operating activities excluded from budget								
Add back Depreciation		5,600,480	1,866,824	**0**	(1,866,824)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(441,935)	604	**0**	(604)	(100%)	▼	
		5,158,545	1,867,428	**0**				
Amount attributable to operating activities		**(1,645,037)**	**5,933,171**	6,901,909				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	5,877,728	1,578,999	**630,000**	(948,999)	(60%)	▼	S
Proceeds from Disposal of Assets	8	975,289	0	**0**	0			
		6,853,017	1,578,999	**630,000**				
Outflows from investing activities								
Land and Buildings		(1,201,020)	(399,996)	**(312,228)**	87,768	22%	▲	S
Plant and Equipment	13	(674,000)	(231,000)	**(205,315)**	25,685	11%	▲	S
Infrastructure Assets - Roads	13	(4,834,642)	(1,793,655)	**(617,015)**	1,176,640	66%	▲	S
Infrastructure Assets - Parks & Ovals	13	(264,354)	(95,843)	**(44,056)**	51,787	54%	▲	S
Infrastructure Assets - Other	13	(379,390)	(111,460)	**(724)**	110,736	99%	▲	S
Right of Use Assets	13	0	0	**0**	0			
		(7,353,406)	(2,631,954)	**(1,179,339)**				
Amount attributable to investing activities		**(500,389)**	**(1,052,955)**	(549,339)				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	0	0	**0**	0			
Proceeds from New Leases - non cash	14	0	0	**0**	0			
Transfer from Reserves	7	294,000	0	**0**	0			
		294,000	0	**0**				
Outflows from financing activities								
Repayment of Borrowings	10	(391,069)	(153,671)	**(152,034)**	1,637	1%	▲	
Payments for principal portion of lease liabilites	14	(24,612)	(8,200)	**(11,351)**	(3,151)	(38%)	▼	
Transfer to Reserves	7	(1,083,718)	0	**(168,182)**	(168,182)		▼	S
		(1,499,399)	(161,871)	**(331,566)**				
Amount attributable to financing activities		**(1,205,399)**	**(161,871)**	(331,566)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	3,343,357	3,732,275	**3,732,275**	0	0%		
Amount attributable to operating activities		(1,645,037)	5,933,171	**6,901,909**	968,738	16%	▲	S
Amount attributable to investing activities		(500,389)	(1,052,955)	**(549,339)**	503,616	(48%)	▲	
Amount attributable to financing activities		(1,205,399)	(161,871)	**(331,566)**	(169,695)	105%	▼	
Surplus or deficit at the end of the financial year	3	**0**	**8,450,620**	9,753,279	**1,302,659**	15%	▲	S

▲▼ 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 2026

	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	9,075,219	9,067,819	**8,646,665**	(421,155)	(5%)	▼	
Grants, Subsidies and Contributions	11	1,271,040	496,056	**619,125**	123,069	25%	▲	S
Fees and Charges		1,707,944	1,373,993	**1,598,859**	224,866	16%	▲	S
Interest Revenue		325,974	32,292	**41,437**	9,145	28%	▲	
Other Revenue		236,689	52,508	**57,174**	4,666	9%	▲	
Profit on Disposal of Assets	8	443,753	0	**0**	0			
		13,060,619	11,022,668	**10,963,260**				
Expenditure from operating activities								
Employee Costs		(6,597,643)	(2,229,020)	**(2,070,584)**	158,436	7%	▲	
Materials and Contracts		(6,428,371)	(2,258,984)	**(1,497,479)**	761,505	34%	▲	S
Utility Charges		(232,102)	(81,856)	**(73,691)**	8,165	10%	▲	
Depreciation		(5,600,480)	(1,866,824)	**0**	1,866,824	100%	▲	S
Finance Costs		(227,521)	(96,191)	**(25,406)**	70,785	0%	▲	
Insurance Expenses		(277,379)	(277,372)	**(257,498)**	19,874	7%	▲	
Other Expenditure		(498,887)	(146,074)	**(136,693)**	9,381	6%	▲	
Loss on Disposal of Assets	8	(1,818)	(604)	**0**	604	100%	▲	S
		(19,864,201)	(6,956,925)	**(4,061,351)**				
Operating activities excluded from budget								
Add back Depreciation		5,600,480	1,866,824	**0**	(1,866,824)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(441,935)	604	**0**	(604)	(100%)	▼	
		5,158,545	1,867,428	**0**				
Amount attributable to operating activities		**(1,645,037)**	**5,933,171**	**6,901,909**				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	5,877,728	1,578,999	**630,000**	(948,999)	(60%)	▼	S
Proceeds from Disposal of Assets	8	975,289	0	**0**	0			
		6,853,017	1,578,999	**630,000**				
Outflows from investing activities								
Land and Buildings	13	(1,201,020)	(399,996)	**(312,228)**	87,768	22%	▲	S
Plant and Equipment	13	(674,000)	(231,000)	**(205,315)**	25,685	11%	▲	S
Infrastructure Assets - Roads	13	(4,834,642)	(1,793,655)	**(617,015)**	1,176,640	66%	▲	S
Infrastructure Assets - Parks & Ovals	13	(264,354)	(95,843)	**(44,056)**	51,787	54%	▲	S
Infrastructure Assets - Other	13	(379,390)	(111,460)	**(724)**	110,736	99%	▲	S
Right of Use Assets	14	0	0	**0**	0			
		(7,353,406)	(2,631,954)	**(1,179,339)**				
Amount attributable to investing activities		**(500,389)**	**(1,052,955)**	**(549,339)**				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	0	0	**0**	0			
Proceeds from New Leases - non cash	14	0	0	**0**	0			
Transfer from Reserves	7	294,000	0	**0**	0			
		294,000	0	**0**				
Outflows from financing activities								
Repayment of Borrowings	10	(391,069)	(153,671)	**(152,034)**	1,637	1%	▲	
Payments for principal portion of lease liabilites	14	(24,612)	(8,200)	**(11,351)**	(3,151)	(38%)	▼	
Transfer to Reserves	7	(1,083,718)	0	**(168,182)**	(168,182)		▼	S
		(1,499,399)	(161,871)	**(331,566)**				
Amount attributable to financing activities		**(1,205,399)**	**(161,871)**	**(331,566)**				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	3,343,357	3,732,275	**3,732,275**	0	0%		
Amount attributable to operating activities		(1,645,037)	5,933,171	**6,901,909**	968,738	16%	▲	S
Amount attributable to investing activities		(500,389)	(1,052,955)	**(549,339)**	503,616	(48%)		
Amount attributable to financing activities		(1,205,399)	(161,871)	**(331,566)**	(169,695)	105%		
Surplus or deficit at the end of the financial year	3	**0**	**8,450,620**	**9,753,279**	**1,302,659**	15%	▲	S

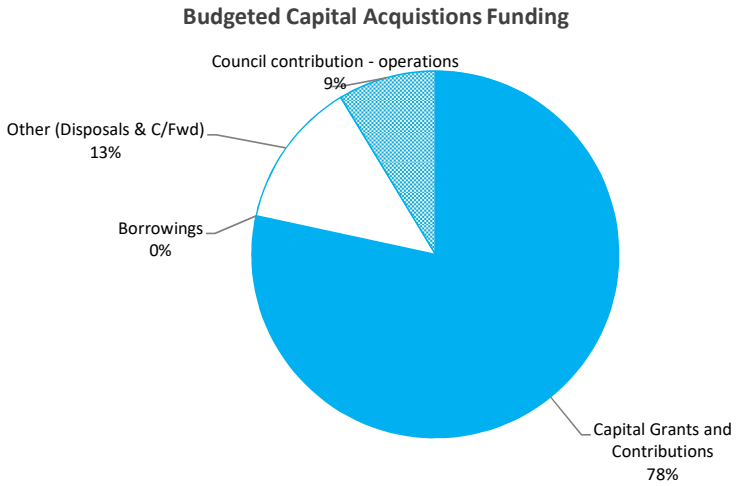
▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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 2026

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	312,228	399,996	1,201,020	1,201,020	**312,228**	(87,768)
Plant and Equipment	13	0	205,315	231,000	674,000	674,000	**205,315**	(25,685)
Infrastructure Assets - Roads	13	0	617,015	1,793,655	5,275,642	4,834,642	**617,015**	(1,176,640)
Infrastructure Assets - Parks & Ovals	13	0	44,056	95,843	264,354	264,354	**44,056**	(51,787)
Infrastructure Assets - Other	13	0	724	111,460	379,390	379,390	**724**	(110,736)
Right of Use Assets	13	0	0	0	0	0	**0**	0
Capital Expenditure Totals		0	1,179,339	2,631,954	7,794,406	7,353,406	**1,179,339**	(1,452,615)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,578,999	5,877,728	5,877,728	**630,000**	
Borrowings				0		0	**0**	
Other (Disposals & C/Fwd)				0	975,289	975,289	**0**	
Council contribution - operations				**1,052,955**	**647,389**	**500,389**	**549,339**	
Capital Funding Total				**2,631,954**	**7,794,406**	**7,353,406**	**1,179,339**	



SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2026

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 receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(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 2026

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

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.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2026

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 2026

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 2026

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 2026

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 2026/27 year is $10,000 and 10%.

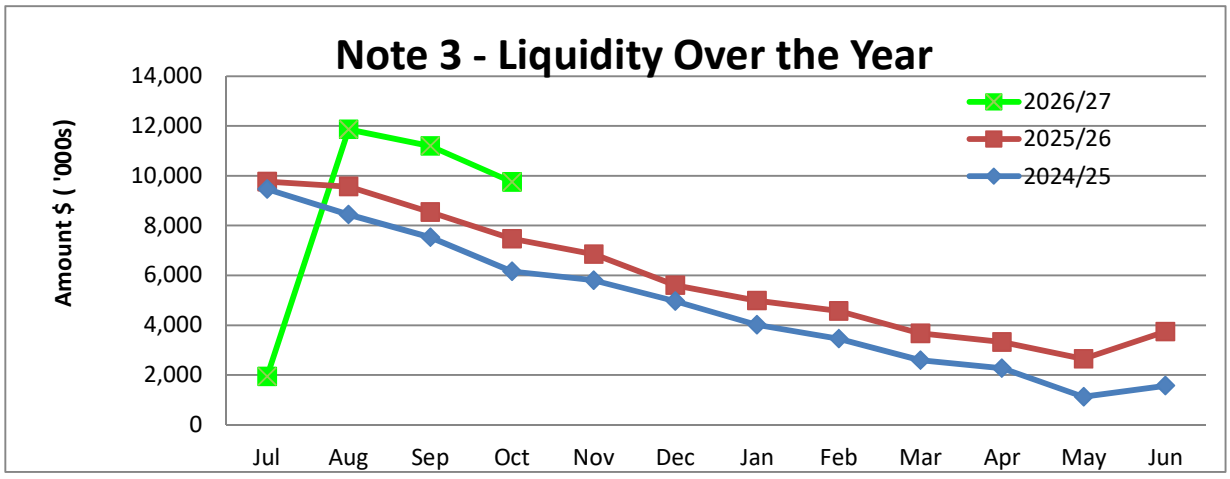
Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
OPERATING ACTIVITIES						
Revenue from operating activities						
Grants, Subsidies and Contributions	123,069	25%	▲	S	Timing	Grants,Subs & Cons recd more than budgeted
Fees and Charges	224,866	16%	▲	S	Permanent	DA required cash in lieu of POS reserve WAPC200692 not budgeted for.
Expenditure from operating activities						
Materials and Contracts	761,505	34%	▲	S	Timing	Materials & Contracts, spread over 12 mths
Depreciation	1,866,824	100%	▲	S	Timing	Depreciation not run for Jul, Aug, Sep & Oct
Loss on Disposal of Assets	604	100%	▲	S	Timing	Assets not all yet disposed
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(948,999)	(60%)	▼	S	Timing	Grant funding not yet received
Outflows from investing activities						
Land and Buildings	87,768	22%	▲	S	Timing	Capital projects not yet started
Plant and Equipment	25,685	11%	▲	S	Timing	Plant purchased less than budgeted for
Infrastructure Assets - Roads	1,176,640	66%	▲	S	Timing	Capital jobs not all yet started
Infrastructure Assets - Parks & Ovals	51,787	54%	▲	S	Timing	Capital projects not yet started
Infrastructure Assets - Other	110,736	99%	▲	S	Timing	Capital projects not yet started
FINANCING ACTIVITIES						
Transfer to Reserves	(168,182)		▼	S	Permanent	DA required cash in lieu of POS reserve WAPC200692

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2026

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Closing 30/06/2026	This Time Last Year 31/10/2025	Current 31/10/2026
		$	$	$
Current Assets				
Cash Unrestricted	4	6,529,013	6,535,191	8,739,066
Cash Restricted - Conditions over Grants	11	0	154,444	324,196
Cash Restricted - Reserves	4	2,536,937	2,221,217	2,705,119
Receivables - Rates	6	254,446	2,418,597	3,632,951
Receivables - Other	6	732,172	456,967	886,219
Inventories		33,639	2,770	23,445
		10,086,207	11,789,187	16,310,997
Less: Current Liabilities				
Payables		(1,635,447)	(1,371,547)	(1,378,256)
Contract Liabilities		(1,675,800)	(330,340)	(1,968,594)
Lease Liability	14	(34,708)	0	(23,357)
Loan Liability	10	(391,069)	(204,335)	(239,035)
Provisions		(800,905)	(682,547)	(800,905)
		(4,537,928)	(2,588,769)	(4,410,147)
Less: Cash Reserves	7	(2,536,937)	(2,221,217)	(2,705,119)
Add Back: Component of Leave Liability not Required to be funded		295,157	283,894	295,157
Add Back: Current Loan Liability	10	391,069	0	239,035
Add Back: Current Lease Liability	14	34,708	0	23,357
Net Current Funding Position		**3,732,275**	**7,263,096**	**9,753,279**



Comments - Net Current Funding Position

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2026

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$	$			
(a) **Cash Deposits**								
Municipal Bank Account	2,062,053				2,062,053	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		205,119			205,119	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	7,000,000				500,000	Bendigo	5.05%	22-Dec-26
					3,000,000	Bendigo	5.15%	22-Jan-27
					1,000,000	Bendigo	5.30%	10-Feb-27
					1,500,000	Bendigo	5.40%	24-Mar-27
					1,000,000	Bendigo	5.55%	22-Apr-27
Reserve Bank - Term Deposit Investments		2,500,000			2,500,000	Bendigo	5.15%	22-Jan-27
(c) **Investments**								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	**9,063,253**	**2,705,119**	**10**	**45,500**	**11,813,882**			

Comments/Notes - Investments

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2026

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					388,918	388,918
								388,918
								388,918
								388,918
								388,918
								388,918
								388,918
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								388,918
					0	**0**	**388,918**	

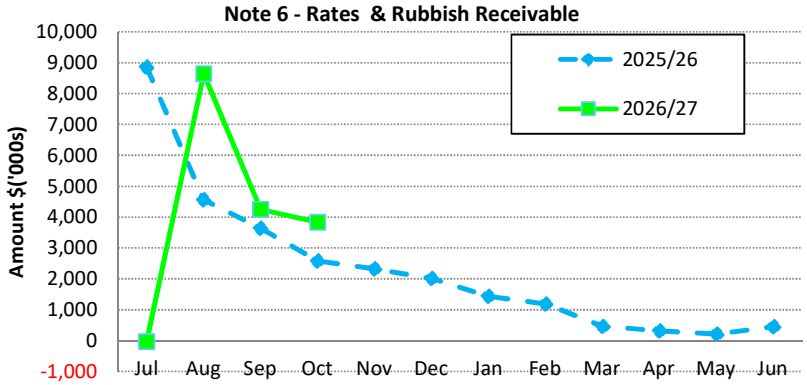
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2026

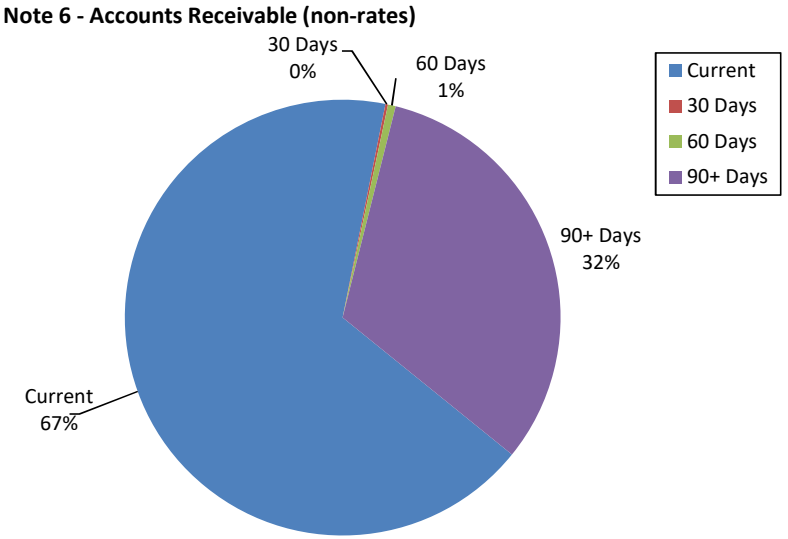
Note 6: Receivables

Receivables - Rates & Rubbish	31 October 2026	30 June 2026
	$	$
Opening Arrears Previous Years	458,135	76,298
Levied this year	9,630,801	9,586,403
Less Collections to date	(6,252,296)	(9,204,566)
Equals Current Outstanding	**3,836,640**	**458,135**
Net Rates Collectable	**3,836,640**	**458,135**
% Collected	61.97%	95.26%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	$	$	$	$	$
Receivables - General	470,893	1,357	4,059	223,214	699,523
Balance per Trial Balance					
Sundry Debtors					695,129
Receivables - Other					191,090
Total Receivables General Outstanding					**886,219**

Amounts shown above include GST (where applicable)



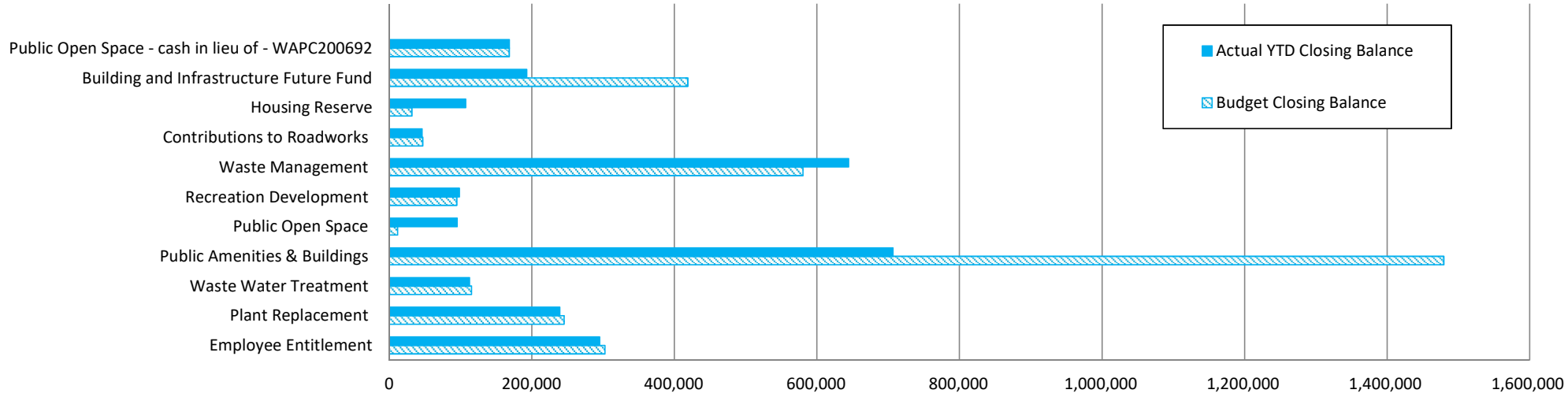


SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2026

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	295,157	7,398	0	0	0	0	0	0	302,555	295,157
Plant Replacement	239,203	5,995	0	0	0	0	0	0	245,199	239,203
Waste Water Treatment	112,587	2,822	0	0	0	0	0	0	115,409	112,587
Public Amenities & Buildings	706,726	27,509	0	745,289	0	0	0	0	1,479,523	706,726
Public Open Space	95,154	2,385	0	0	0	(86,000)	0	0	11,539	95,154
Recreation Development	98,391	11,181	0	0	0	(15,000)	0	0	94,572	98,391
Waste Management	644,361	16,146	0	35,000	0	(115,000)	0	0	580,507	644,361
Contributions to Roadworks	45,744	1,147	0	0	0	0	0	0	46,891	45,744
Housing Reserve	107,014	2,676	0	0	0	(78,000)	0	0	31,690	107,014
Building and Infrastructure Future Fund	192,600	4,815	0	221,355	0	0	0	0	418,770	192,600
Public Open Space - cash in lieu of - WAPC200692	0	0	0	168,182	168,182	0	0	0	168,182	168,182
	2,536,937	**82,074**	**0**	**1,169,826**	**168,182**	**(294,000)**	**0**	**0**	**3,494,837**	**2,705,119**

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 2026

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)	Budget Net Book Value	Budget Proceeds	Budget Profit	Budget (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								
PH0002	CH10555 2014 KOMATSU GRADER (WORKS) (P10555)					81,818	80,000		(1,818)
PH1033	CH1254 2014 FUSO CAB CHASSIS MAN TIPPER 13TON (WORKS) (P1254)					64,273	70,000	5,727	
PLE439	CH3752 2014 BANDIT 1390XP Chipper (PARKS) (P3752)					19,545	30,000	10,455	
		0	**0**	**0**	**0**	**533,354**	**975,289**	**443,753**	**(1,818)**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2026

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	9.09040	2,256	54,557,723	5,385,079	0	0	5,385,079	4,931,506	100,000	0	5,031,506
UV	0.51060	962	696,233,761	3,656,460		306	3,656,765	3,551,099	49,830	0	3,600,929
Non-Rateable			0	0			0		0	0	0
Sub-Totals		**3,218**	**750,791,484**	**9,041,538**	**0**	**306**	**9,041,844**	**8,482,605**	**149,830**	**0**	**8,632,435**
	Minimum										
Minimum Payment	**$**										
GRV	1,150.00	341		0	0	0	0	476,736	0	0	476,736
UV	1,100.00	85		0	0	0	0	103,878	0	0	103,878
Sub-Totals		**426**	**0**	**0**	**0**	**0**	**0**	**580,614**	**0**	**0**	**580,614**
		3,644	**750,791,484**	**9,041,538**	**0**	**306**	**9,041,844**	**9,063,219**	**149,830**	**0**	**9,213,049**
Discounts							0				0
Concession							0				0
Amount from General Rates							**9,041,844**				**9,213,049**
Ex-Gratia Rates							4,600	12,000			12,000
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							**8,646,665**				**9,225,049**

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2026

Note 10: Information on Borrowings

(a) Debenture Repayments

			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars/Purpose		**01 Jul 2026**	**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	308,311.58	0	0	0	19,037.74	38,495	38,495	289,273.84	269,816	269,816	152	13,177	13,177
Housing														
Recreation and Culture														
Loan 89 Muchea Complex	WATC	1,487,904.69	0	0	0	0.00	83,723	83,723	1,487,904.69	1,404,182	1,404,182	-5,594	34,663	34,663
Loan 92 Muchea Complex	WATC	2,917,542.55	0	0	0	60,044.22	121,469	121,469	2,857,498.33	2,796,074	2,796,074	19,306	132,742	132,742
Loan 93 LC Community & Youth Hub	WATC	700,000.00	0	0	0	26,969.62	54,656	54,656	673,030.38	645,344	645,344	9,859	36,497	36,497
Transport														
Loan 79 New Grader	WATC	143,758.19	0	0		8,876.83	17,949	17,949	134,881.36	125,809	125,809	71	6,144	6,144
Economic Services														
Loan 82 Land Lot 168 Binda Place	WATC	113,022.21	0	0	0	37,105.35	74,777	74,777	75,916.86	38,245	38,245	242	2,881	2,881
		5,670,539.22	0	0	0	152,033.76	391,069	391,069	5,518,505.46	5,279,470	5,279,470	24,036	226,104	226,104

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 2026

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	339,522	0	105,000	339,522	339,522	104,885	(38,237)	0	0
Grant - FAGS Roads	WALGGC	Operating	0	135,318	0	25,000	135,318	135,318	24,909	(21,408)	0	0
Governance												0
Contribution - Other Governance	Various	Operating	0	200	0	64	200	200	0	0	0	0
Law, Order and Public Safety												0
Contribution - Fire Prevention	Various	Non-operating	0	0	15,000	5,000	15,000	15,000	0	0	0	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	200,000	0	50,000	200,000	200,000	93,765	0	93,765	93,765
Grant - Water Tank	Dept Fire & Emergency Service	Non-operating	0	0	184,350	61,448	184,350	184,350	0	(272)	(272)	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	338,500	0	84,625	338,500	338,500	155,906	(186,763)	(30,857)	0
Education & Welfare												
Grant - International Diabilities Day	Various	Operating - Tied	0	1,000	0	0	1,000	1,000	0	(2,046)	(2,046)	0
Recreation and Culture												
Grant - Bindoon Regional Precint Planning	Town Planning & Regional Develc	Non-operating	0	0	685,500	228,500	685,500	685,500	0	0	0	0
Grant - Lower Chittering Youth & Community Hub	Dept of Primary Indust & Reg	Non-operating	0	0	430,000	143,332	430,000	430,000	0	(220,941)	(220,941)	0
Grant - Australia Day	National Australia Day Council	Operating	0	2,000	0	664	2,000	2,000	0	0	0	0
Transport												
Grant - Regional Road Group - North Road	Regional Road Group	Non-operating	0	0	578,484	144,621	578,484	578,484	0	(12,624)	(12,624)	0
Grant - Roads to Recovery - Chittering Valley Rd	Roads to Recovery	Non-operating	0	0	514,197	128,549	514,197	514,197	155,000	(202,544)	(47,544)	0
Grant - Roads to Recovery - Flat Rocks Rd	Roads to Recovery	Non-operating	0	0	514,197	128,549	514,197	514,197	155,000	(4,402)	150,598	150,598
Grant - Rural Road Safety Program - Chittering Road	Main Roads WA	Non-operating	0	0	2,545,506	636,376	2,545,506	2,545,506	160,000	(90,653)	69,347	69,347
Grant - Rural Road Safety Program - Julimar Road	Main Roads WA	Non-operating	0	0	380,494	95,123	380,494	380,494	160,000	(281,003)	(121,003)	0
Grant - Dual Use Pathway - Santa Gertrudis	Department of Transport	Non-operating	0	0	30,000	7,500	30,000	30,000	0	0	0	0
Grant - Street Lighting	Main Roads WA	Operating	0	5,500	0	1,375	5,500	5,500	0	0	0	0
Grant - Direct Road	Main Roads WA	Operating	0	175,000	0	175,000	175,000	175,000	182,902	0	0	0
Economic Services												
Contribution - Taste of Chittering	Various	Operating - Tied	0	15,000	0	15,000	15,000	15,000	26,308	(21,911)	4,397	4,397
Contribution - Taste of Chittering	Various	Operating - Tied	0	9,000	0	9,000	9,000	9,000	2,000	(21,911)	(19,911)	0
Grant - Taste of Chittering	LotteryWest	Operating - Tied	0	5,000	0	5,000	5,000	5,000	27,000	(21,911)	5,089	5,089
Grant - Taste of Chittering	Tourism WA	Operating	0	20,000	0	20,000	20,000	20,000	0	(21,911)	0	0
Grant - Chitty Chitty Run Run	Various	Operating - Tied	0	10,000	0	0	10,000	10,000	0	0	0	0
Contribution - Economic Development	Various	Operating - Tied	0	2,000	0	664	2,000	2,000	0	0	0	0
Contribution - Trees Program	Various	Operating - Tied	0	5,000	0	1,664	5,000	5,000	0	0	0	0
TOTALS			**0**	**1,271,040**	**5,877,728**	**2,075,055**	**7,148,768**	**7,148,768**	**1,249,125**	**(1,212,638)**	**(195,102)**	**324,196**
												324,196
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	677,540	0	327,103	677,540	677,540	313,146	(81,557)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	593,500	0	168,953	593,500	593,500	305,979	(256,589)	49,390	104,251
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	5,877,728	1,578,999	5,877,728	5,877,728	630,000	(874,492)	(244,492)	219,946
TOTALS			**0**	**1,271,040**	**5,877,728**	**2,075,055**	**7,148,768**	**7,148,768**	**1,249,125**	**(1,212,638)**	**(195,102)**	**324,196**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2026

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 2026	Amount Received	Amount Paid	Closing Balance 31 Oct 2026
	$	$	$	$
Restricted Cash - Bonds and Deposits				
Animal Control	0.00	0.00	0.00	**0.00**
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	83,974.95	75,622.03	(19,364.85)	**140,232.13**
Bonds - Developer	475,575.59	0.00	(42,324.84)	**433,250.75**
Bonds - Extractive Industries	109,227.05	0.00	0.00	**109,227.05**
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)	35,058.48	47,135.43	(40,446.22)	**41,747.69**
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	200.00	0.00	(200.00)	**0.00**
Unclaimed Monies	1,935.22	0.00	0.00	**1,935.22**
Bonds - Senior Housing	0.00	0.00	0.00	**0.00**
Bonds - Staff Housing	0.00	0.00	0.00	**0.00**
Sub-Total	779,174.23	123,257.46	(102,835.91)	**799,595.78**
Trust Funds				
Nil	0.00	0.00	0.00	**0.00**
Sub-Total	0.00	0.00	0.00	**0.00**
Total	**779,174.23**	**123,257.46**	**(102,835.91)**	**799,595.78**

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											
Housing											
Unit 1/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC201	0	(9,674)	(9,674)	(14,500)	(14,500)	(4,832)	(4,842)	
Unit 2/6194 Great Northern Highway Buidings (Capital)	4090110	510	BC202	0	(9,433)	(9,433)	(14,500)	(14,500)	(4,832)	(4,601)	
Unit 3/6194 Great Northern Highway (Capital)	4090110	510	BC203	0	(35,286)	(35,286)	(50,730)	(50,730)	(16,728)	(18,558)	
Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	(9,614)	(9,614)	(14,500)	(14,500)	(4,832)	(4,782)	
Total - Housing				**0**	**(64,006)**	**(64,006)**	**(94,230)**	**(94,230)**	**(31,224)**	**(32,782)**	
Community Amenities											
Muchea Landfill Buildings (Capital)	4100110	510	BC241	0	0	0	(2,500)	(2,500)	(832)	832	
Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	(2,480)	(2,480)	(6,000)	(6,000)	(2,000)	(480)	
Total - Community Amenities				**0**	**(2,480)**	**(2,480)**	**(8,500)**	**(8,500)**	**(2,832)**	**352**	
Recreation And Culture											
Lower Chittering Hall Buildings (Capital)	4110110	510	BC312	0	0	0	(9,498)	(9,498)	(3,112)	3,112	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	(13,475)	(13,475)	(4,408)	4,408	
Lower Chittering Youth & Community Hub (Capital)	4110110	510	BC316	0	(220,941)	(220,941)	(1,046,367)	(1,046,367)	(348,788)	127,847	
Mountain Bike Park Viewing Platform Building (Capital)	4110310	510	BC361	0	(16,321)	(16,321)	(18,500)	(18,500)	(6,164)	(10,157)	
Total - Recreation And Culture				**0**	**(237,263)**	**(237,263)**	**(1,087,840)**	**(1,087,840)**	**(362,472)**	**125,209**	
Economic Services											
Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	(8,480)	(8,480)	(10,450)	(10,450)	(3,468)	(5,012)	
Total - Economic Services				**0**	**(8,480)**	**(8,480)**	**(10,450)**	**(10,450)**	**(3,468)**	**(5,012)**	
Total - Other Property & Services				**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Total - Buildings				**0**	**(312,228)**	**(312,228)**	**(1,201,020)**	**(1,201,020)**	**(399,996)**	**87,768**	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2026

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											
Nw - Mulcher head for Skid Steer	4050190	590	PA015	0	0	0	(55,000)	(55,000)	0	0	
Total - Law, Order And Public Safety				**0**	**0**	**0**	**(55,000)**	**(55,000)**	**0**	**0**	
Transport											
New - Mini Excavator	4120330	530	PA012	0	(48,720)	(48,720)	(65,000)	(65,000)	(65,000)	16,280	
New - Trailer for multilple mowers	4120330	530	PA013	0	(18,596)	(18,596)	(18,000)	(18,000)	0	(18,596)	
CH1254 - New Truck (Works)	4120330	530	PA1254	0	0	0	(320,000)	(320,000)	0	0	
CH3752 - New Chipper (Parks)	4120330	530	PA3752	0	(137,998)	(137,998)	(166,000)	(166,000)	(166,000)	28,002	
CH5757 - New Small Truck (Works)	4120330	530	PA5757	0	0	0	(50,000)	(50,000)	0	0	
Total - Transport				**0**	**(205,315)**	**(205,315)**	**(619,000)**	**(619,000)**	**(231,000)**	**25,685**	
Total - Other Property & Services				**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Total - Plant , Equip. & Vehicles				**0**	**(205,315)**	**(205,315)**	**(674,000)**	**(674,000)**	**(231,000)**	**25,685**	
Roads (Non Town)											
Transport											
Flat Rocks Road	4120142	540	RC011	0	(1,017)	(1,017)	(132,500)	(132,500)	(44,132)	43,115	
Chittering Valley Road (R2R)	4120145	540	R2R007	0	(202,544)	(202,544)	(262,500)	(262,500)	(87,464)	(115,080)	
Flat Rocks Road (R2R)	4120145	540	R2R011	0	(4,402)	(4,402)	(434,924)	(434,924)	(144,916)	140,514	
North Road (Rrg)	4120149	540	RRG012	0	(12,624)	(12,624)	(867,726)	(867,726)	(289,064)	276,440	
Chittering Road (Rural Rd Safety Program)	4120149	540	RRS002	0	(90,653)	(90,653)	(2,579,326)	(2,579,326)	(857,332)	766,679	
Julimar Road (Rural Rd Safety Program)	4120149	540	RRS010	0	(281,003)	(281,003)	(332,666)	(332,666)	(295,000)	13,997	
Mooliabeenee Road (BS)	4120153	540	RBS001	0	(17,998)	(17,998)	0	0	0	(17,998)	Carry over from FY25/26 to be addressed in Budget Review
Muchea East Road (BS)	4120153	540	RBS004	0	(1,303)	(1,303)	0	(441,000)	(851)	(452)	BS funding rec'd refer to Council Resolution 07072026
Total - Transport				**0**	**(611,543)**	**(611,543)**	**(4,609,642)**	**(5,050,642)**	**(1,718,759)**	**1,107,216**	
Total - Roads (Non Town)				**0**	**(611,543)**	**(611,543)**	**(4,609,642)**	**(5,050,642)**	**(1,718,759)**	**1,107,216**	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2026

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Budget Annual Budget	Budget Annual Budget	Budget YTD Budget	Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Roads (Town)											
Transport											
Ridgetop Ramble	4120141	540	RC098	0	(3,166)	(3,166)	(45,000)	(45,000)	(14,964)	11,798	
Forrest Hills Parade	4120141	540	RC103	0	(2,306)	(2,306)	(47,500)	(47,500)	(15,800)	13,494	
Teatree North Road	4120142	540	RC0005	0	0	0	(132,500)	(132,500)	(44,132)	44,132	
Total - Transport				**0**	**(5,472)**	**(5,472)**	**(225,000)**	**(225,000)**	**(74,896)**	**69,424**	**0**
Total - Roads (Town)				**0**	**(5,472)**	**(5,472)**	**(225,000)**	**(225,000)**	**(74,896)**	**69,424**	
Parks & Ovals											
Community Amenities											
Cemetery Memorial Gardens Infrastructure Parks (Capital)	4100770	570	PC300	0	0	0	(10,000)	(10,000)	(3,260)	3,260	
Total - Community Amenities				**0**	**0**	**0**	**(10,000)**	**(10,000)**	**(3,260)**	**3,260**	
Recreation And Culture											
Mountain Bike Park (Capital)	4110370	570	PC361	0	(40,980)	(40,980)	(151,979)	(151,979)	(72,779)	31,799	
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(3,076)	(3,076)	(87,375)	(87,375)	(14,804)	11,728	
Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	(15,000)	(15,000)	(5,000)	5,000	
Total - Recreation And Culture				**0**	**(44,056)**	**(44,056)**	**(254,354)**	**(254,354)**	**(92,583)**	**48,527**	
Total - Parks & Ovals				**0**	**(44,056)**	**(44,056)**	**(264,354)**	**(264,354)**	**(95,843)**	**51,787**	
Infrastructure - Other											
Law, Order & Public Safety											
Fire - Shire Water Tanks - Infrastructure (Capital)	4050190	590	OC501	0	(272)	(272)	(281,390)	(281,390)	(93,796)	93,524	
Total - Law, Order & Public Safety				**0**	**(272)**	**(272)**	**(281,390)**	**(281,390)**	**(93,796)**	**93,524**	
Housing											
COM HOUSE - Infrastructure Other (Capital)	4090390	590		0	0	0	(50,000)	(50,000)	(16,664)	16,664	
Total - Housing				**0**	**0**	**0**	**(50,000)**	**(50,000)**	**(16,664)**	**16,664**	
Recreation And Culture											
Chinkabee Complex Infrastructure Other (Capital)	4110390	590	OC311	0	(453)	(453)	(48,000)	(48,000)	(1,000)	547	
Total - Recreation And Culture				**0**	**(453)**	**(453)**	**(48,000)**	**(48,000)**	**(1,000)**	**547**	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2026

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Budget Annual Budget	Budget Annual Budget	Budget YTD Budget	Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Total - Infrastructure - Other				**0**	**(724)**	**(724)**	**(379,390)**	**(379,390)**	**(111,460)**	**110,736**	
Capital Expenditure Total				**0**	**(1,179,339)**	**(1,179,339)**	**(7,353,406)**	**(7,794,406)**	**(2,631,954)**	**1,452,615**	

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

Land Held For Resale - Current	313	0	0	0	0	0	0	0
Land Held For Resale Non Current	508	0	0	0	0	0	0	0
Land	509	0	0	0	0	0	0	0
Buildings	510	0	(312,228)	(312,228)	(1,201,020)	(1,201,020)	(399,996)	87,768
Right of Use Assets	516	0	0	0	0	0	0	0
Plant & Equipment	530	0	(205,315)	(205,315)	(619,000)	(619,000)	(231,000)	25,685
Infrastructure Roads	540	0	(617,015)	(617,015)	(4,834,642)	(5,275,642)	(1,793,655)	1,176,640
Infrastructure Bridges	555	0	0	0	0	0	0	0
Infrastructure Footpaths	560	0	0	0	0	0	0	0
Infrastructure Drainage	550	0	0	0	0	0	0	0
Infrastructure Parks & Ovals	570	0	(44,056)	(44,056)	(264,354)	(264,354)	(95,843)	51,787
Infrastructure Airports	575	0	0	0	0	0	0	0
Infrastructure Sewerage	580	0	0	0	0	0	0	0
Infrastructure Other	590	0	(724)	(724)	(434,390)	(434,390)	(111,460)	110,736
		0	**(1,179,339)**	**(1,179,339)**	**(7,353,406)**	**(7,794,406)**	**(2,631,954)**	**1,452,615**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2026

Note 14: Lease Liabilities

(a) Lease Repayments

Particulars/Purpose		01 Jul 2026	New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
			YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
			$	$	$	$	$	$	$	$	$	$	$	$
Law, Order and Public Safety														
Right of Use Asset - CESM Vehicle	FleetPartners	87,664.74	0	0	0	11,350.76	24,612	24,612	76,313.98	63,053	63,053	1,370	1,417	1,417
		87,664.74	0	0	0	11,350.76	24,612	24,612	76,313.98	63,053	63,053	1,370	1,417	1,417

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