CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 15 OCTOBER 2025

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 30 SEPTEMBER 2025 PRESENTED TO THE COUNCIL MEETING ON THE 15 OCTOBER 2025

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 15 October 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 6943	$ 144,201.86	1	1	1	Municipal Fund
Payroll	PR 6947	$ 137,078.78	1	1	1	Municipal Fund
EFT29025	EFT29222	$ 1,127,122.95	1	6	1	Municipal Fund
Direct	Debit	$ 255,796.16	6	7	1	Municipal Fund
Cheque	Cheque		7	7	1	Municipal Fund
	Total	**$ 1,664,199.75**				

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

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

Date of Report - 9 October 2025

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	Payroll Payments				
1	PR 6943	11/09/2025	Payroll		$ 144,201.86
2	PR 6947	25/09/2025	Payroll		$ 137,078.78
					$ 281,280.64
	EFT Payments				
	Chq/EFT	**Date**	**Name**	**Invoice Amount**	**Payment Amount**
1	EFT29026	05/09/2025	A & M Flooring Pty Ltd (Choices Flooring Bellevue)		$ 5,962.50
2	EFT29027	05/09/2025	AMPAC Debt Recovery		$ 423.50
3	EFT29028	05/09/2025	Animal Ark Pty Ltd		$ 3,080.00
4	EFT29029	05/09/2025	Artisan Alley Pty Ltd T/As Gather Foods		$ 9,473.75
5	EFT29030	05/09/2025	Aussie Natural Spring Water		$ 10.83
6	EFT29031	05/09/2025	Avon Waste		$ 21,062.59
	00071491	22/08/2025	Avon Waste	$ 20,402.59	
	00071508	01/09/2025	Avon Waste	$ 660.00	
7	EFT29032	05/09/2025	BEAT - Bindoon Theatre Inc		$ 500.00
8	EFT29033	05/09/2025	Bindoon General Store		$ 70.00
9	EFT29034	05/09/2025	Blue Diamond Machinery Pty Ltd		$ 2,420.00
10	EFT29035	05/09/2025	Central Regional Tafe		$ 57.00
11	EFT29036	05/09/2025	Chittering Health Service		$ 308.00
	118394	01/09/2025	Chittering Health Service	$ 154.00	
	118407	01/09/2025	Chittering Health Service	$ 154.00	
12	EFT29037	05/09/2025	Chittering Incident Support Brigade		$ 257.40
13	EFT29038	05/09/2025	Chittering Pest & Weed		$ 23,000.00
14	EFT29039	05/09/2025	Chittering Valley Worm Farm T/As The Worm Shed		$ 2,310.00
15	EFT29040	05/09/2025	Chris Waldie		$ 200.00
16	EFT29041	05/09/2025	D & N Mechanical Services		$ 7,970.60
	00000354	21/08/2025	D & N Mechanical Services	$ 2,692.80	
	00000359	01/09/2025	D & N Mechanical Services	$ 5,277.80	
17	EFT29042	05/09/2025	Department of Fire and Emergency (DFES)		$ 107,338.60
	159696	21/08/2025	Department of Fire and Emergency (DFES)	$ 101,055.60	
	159696A	21/08/2025	Department of Fire and Emergency (DFES)	$ 6,283.00	
18	EFT29043	05/09/2025	Department of Mines, Industry Regulation and Safety		$ 6,872.62
19	EFT29044	05/09/2025	Dominic Sewell		$ 480.00
20	EFT29045	05/09/2025	Dun Direct Pty Ltd (Dunning's)		$ 13,953.44
21	EFT29046	05/09/2025	Dynamic Group Electrical Air & Data		$ 9,701.24
	INV-171442	01/09/2025	Dynamic Group Electrical Air & Data	$ 3,531.88	
	INV-171443	01/09/2025	Dynamic Group Electrical Air & Data	$ 3,531.86	
	INV-171444	01/09/2025	Dynamic Group Electrical Air & Data	$ 2,637.50	
22	EFT29047	05/09/2025	Enchanted Stiltwalking		$ 2,640.00
23	EFT29048	05/09/2025	Everjazz Pty Ltd T/As Alarm Asset Group		$ 98.00
24	EFT29049	05/09/2025	Gingin Fuel & Tyres Pty Ltd		$ 165.50
25	EFT29050	05/09/2025	Haydon Agricultural Contractors		$ 726.00
26	EFT29051	05/09/2025	Hersey's Safety Pty Ltd		$ 1,112.10
27	EFT29052	05/09/2025	Instant Products Group Pty Ltd		$ 1,531.60
28	EFT29053	05/09/2025	J & RM Loudon		$ 1,023.00
29	EFT29054	05/09/2025	JFJ Contracting		$ 976.80
30	EFT29055	05/09/2025	Josephine Fern		$ 50.00
31	EFT29056	05/09/2025	Komatsu Australia Pty Ltd		$ 1,451.38
32	EFT29057	05/09/2025	LGRCEU (WA)		$ 48.00
	DEDUCTION	13/08/2025	LGRCEU (WA)	$ 24.00	
	DEDUCTION	27/08/2025	LGRCEU (WA)	$ 24.00	
33	EFT29058	05/09/2025	Lions Club Gingin Chittering		$ 300.00
34	EFT29059	05/09/2025	Mario Leeder		$ 450.00
35	EFT29060	05/09/2025	MaxiPARTS Operations Pty Ltd		$ 1,356.21
36	EFT29061	05/09/2025	McLeods Lawyers Pty Ltd		$ 963.60
37	EFT29062	05/09/2025	Midway Ford		$ 1,256.20
38	EFT29063	05/09/2025	Neva Harris		$ 150.00
	VC 24082025	24/08/2025	Neva Harris	$ 100.00	
	VC 30082025	01/09/2025	Neva Harris	$ 50.00	
39	EFT29064	05/09/2025	Northern Valley Plumbing Pty Ltd		$ 9,097.00
40	EFT29065	05/09/2025	OnPress Digital Print Solutions		$ 2,420.00
	INV-0015247	01/09/2025	OnPress Digital Print Solutions	$ 1,304.60	
	INV-0015248	01/09/2025	OnPress Digital Print Solutions	$ 1,115.40	
41	EFT29066	05/09/2025	Open Systems Technology T/As CouncilFirst		$ 13,744.72
	SI009220	18/08/2025	Open Systems Technology T/As CouncilFirst	$ 6,894.47	
	SI009224	26/08/2025	Open Systems Technology T/As CouncilFirst	$ 5,816.25	
	SI009225	26/08/2025	Open Systems Technology T/As CouncilFirst	$ 1,034.00	
42	EFT29067	05/09/2025	Paul Dowe Galleries Pty Ltd		$ 155.00
43	EFT29068	05/09/2025	Perth Commercial Kitchens		$ 18,055.32
44	EFT29069	05/09/2025	Pique Mod Pty Ltd		$ 7,000.00
45	EFT29070	05/09/2025	Riverside Investments (WA) No 2 Pty Ltd		$ 23,600.10
	T553	03/09/2025	Riverside Investments (WA) No 2 Pty Ltd	$ 11,100.10	
	T553	03/09/2025	Riverside Investments (WA) No 2 Pty Ltd	$ 12,500.00	
46	EFT29071	05/09/2025	Radlink Pty Ltd ATF Radlink Unit Trust T/A Radlink		$ 654.17
47	EFT29072	05/09/2025	Seek		$ 968.00
	701361916	01/09/2025	Seek	$ 522.50	
	701366855	01/09/2025	Seek	$ 445.50	
48	EFT29073	05/09/2025	Shire Of Chittering		$ 180.00

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
49	EFT29074	05/09/2025	St John Ambulance Aust Chittering Gingin		$ 627.00
50	EFT29075	05/09/2025	State Library of Western Australia		$ 385.00
51	EFT29076	05/09/2025	Synergy		$ 13,694.84
52	EFT29077	05/09/2025	Team Global Express Pty Ltd		$ 220.87
53	EFT29078	05/09/2025	Terence Hehir		$ 250.00
54	EFT29079	05/09/2025	The Local Larder of Bindoon		$ 1,067.00
	INV-0008	24/08/2025	The Local Larder of Bindoon	$ 715.00	
	INV-0004	01/09/2025	The Local Larder of Bindoon	$ 352.00	
55	EFT29080	05/09/2025	Topp Dogg		$ 457.00
56	EFT29081	05/09/2025	Total Green Recycling		$ 3,124.03
57	EFT29082	05/09/2025	Trustee for the Wirihana Family Trust T/A Rosie O Facepainter		$ 2,200.00
58	EFT29083	05/09/2025	Vanguard Press		$ 428.73
59	EFT29084	05/09/2025	WA Stump Grinding		$ 25,143.00
	INV-0606	22/08/2025	WA Stump Grinding	$ 3,016.20	
	INV-0608	28/08/2025	WA Stump Grinding	$ 8,758.20	
	INV-0609	28/08/2025	WA Stump Grinding	$ 3,471.60	
	INV-0610	28/08/2025	WA Stump Grinding	$ 8,939.70	
	INV-0611	28/08/2025	WA Stump Grinding	$ 3,471.60	
	INV-0606CR	01/09/2025	WA Stump Grinding	-$ 274.20	
	INV-0608CR	01/09/2025	WA Stump Grinding	-$ 796.20	
	INV-0609CR	01/09/2025	WA Stump Grinding	-$ 315.60	
	INV-0610CR	01/09/2025	WA Stump Grinding	-$ 812.70	
	INV-0611CR	01/09/2025	WA Stump Grinding	-$ 315.60	
60	EFT29085	05/09/2025	WATFS Pty Ltd (WA Temporary Fencing)		$ 3,135.00
61	EFT29086	05/09/2025	WC & SJ Wright		$ 2,200.00
62	EFT29087	05/09/2025	Wex Australia Pty Ltd		$ 1,972.26
63	EFT29088	05/09/2025	Winc Australia Pty Ltd		$ 1,829.25
	9048534579	14/08/2025	Winc Australia Pty Ltd	$ 30.79	
	9048535317	14/08/2025	Winc Australia Pty Ltd	$ 1,264.07	
	9048535317	14/08/2025	Winc Australia Pty Ltd	$ 59.70	
	9048577941	21/08/2025	Winc Australia Pty Ltd	$ 145.96	
	9048605887	26/08/2025	Winc Australia Pty Ltd	$ 145.96	
	9048622708	27/08/2025	Winc Australia Pty Ltd	$ 182.77	
64	EFT29089	17/09/2025	A1 Plaques WA		$ 1,045.00
65	EFT29090	17/09/2025	Ace Security & Event Services		$ 1,518.00
66	EFT29091	17/09/2025	Alcolizer Technology		$ 214.50
67	EFT29092	17/09/2025	Anspach Ag		$ 14.50
68	EFT29093	17/09/2025	Aussie Natural Spring Water		$ 32.49
69	EFT29094	17/09/2025	Austech Illusions Pty Ltd		$ 475.00
70	EFT29095	17/09/2025	Australia Post		$ 4,971.31
	1014222167	03/09/2025	Australia Post	$ 320.51	
	1014222167	03/09/2025	Australia Post	$ 4,650.80	
71	EFT29096	17/09/2025	Australian Taxation Office (ATO)		$ 52,153.00
72	EFT29097	17/09/2025	Avantgarde Technologies Pty Ltd		$ 36,301.36
	4329	01/09/2025	Avantgarde Technologies Pty Ltd	$ 1,605.71	
	4368	01/09/2025	Avantgarde Technologies Pty Ltd	$ 15,151.05	
	4403	01/09/2025	Avantgarde Technologies Pty Ltd	$ 734.36	
	4442	01/09/2025	Avantgarde Technologies Pty Ltd	$ 15,151.47	
	4457	09/09/2025	Avantgarde Technologies Pty Ltd	$ 558.81	
	4459	09/09/2025	Avantgarde Technologies Pty Ltd	$ 3,048.09	
	4469	12/09/2025	Avantgarde Technologies Pty Ltd	$ 51.87	
73	EFT29098	17/09/2025	Biomax		$ 250.00
74	EFT29099	17/09/2025	BlackBox Control		$ 1,182.00
75	EFT29100	17/09/2025	Bragskale Pty Ltd		$ 1,452.00
76	EFT29101	17/09/2025	Broderick Waste Solutions Pty Ltd		$ 44,000.00
77	EFT29102	17/09/2025	Bunnings Building Supplies		$ 323.05
	2174-01509636	01/09/2025	Bunnings Building Supplies	$ 92.58	
	2174-01510871	01/09/2025	Bunnings Building Supplies	$ 124.22	
	2174-01484590	02/09/2025	Bunnings Building Supplies	$ 20.88	
	2174-01485120	05/09/2025	Bunnings Building Supplies	$ 85.37	
78	EFT29103	17/09/2025	Central Regional Tafe		$ 390.40
79	EFT29104	17/09/2025	Chittering Health Service		$ 154.00
80	EFT29105	17/09/2025	Civil Products WA		$ 1,364.00
81	EFT29106	17/09/2025	Collette Campbell		$ 160.00
82	EFT29107	17/09/2025	D & N Mechanical Services		$ 5,396.60
83	EFT29108	17/09/2025	Doubleview Earthmoving		$ 9,845.00
84	EFT29109	17/09/2025	Dynamic Group Electrical Air & Data		$ 8,464.72
85	EFT29110	17/09/2025	Easi Packaging Trading as Easi		$ 556.03
86	EFT29111	17/09/2025	Emilie Moore		$ 180.00
87	EFT29112	17/09/2025	Fulton Hogan Industries Pty Ltd		$ 2,903.99
88	EFT29113	17/09/2025	Highways Traffic Pty Ltd		$ 1,300.20
89	EFT29114	17/09/2025	Hoopla ANZ LLC		$ 69.34
90	EFT29115	17/09/2025	IGA Bindoon		$ 630.88
91	EFT29116	17/09/2025	Integrity Fencing & Gates		$ 2,860.00
	INV772	11/09/2025	Integrity Fencing & Gates	$ 385.00	
	INV-773	11/09/2025	Integrity Fencing & Gates	$ 2,475.00	
92	EFT29117	17/09/2025	InterFire Agencies		$ 1,495.56
93	EFT29118	17/09/2025	JFJ Contracting		$ 1,158.30

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	INV-0942	01/09/2025	JFJ Contracting	$ 855.80	
	INV-0949	10/09/2025	JFJ Contracting	$ 302.50	
94	EFT29119	17/09/2025	LGISWA		$ 11,178.56
	100-162323	02/09/2025	LGISWA	$ 2,853.95	
	100-162359	04/09/2025	LGISWA	$ 8,324.61	
95	EFT29120	17/09/2025	LGRCEU (WA)		$ 24.00
96	EFT29121	17/09/2025	Landgate Customer Account		$ 1,947.60
	1505314	01/09/2025	Landgate Customer Account	$ 32.60	
	76542596	01/09/2025	Landgate Customer Account	$ 1,915.00	
97	EFT29122	17/09/2025	Local Government Professionals Australia WA Inc		$ 475.00
98	EFT29123	17/09/2025	McCormick Honey		$ 400.00
99	EFT29124	17/09/2025	McLeods Lawyers Pty Ltd		$ 4,882.40
	147195	01/09/2025	McLeods Lawyers Pty Ltd	$ 4,274.60	
	146989	01/09/2025	McLeods Lawyers Pty Ltd	$ 607.80	
100	EFT29125	17/09/2025	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)		$ 1,338.67
101	EFT29126	17/09/2025	Monique Di Francesco		$ 79.80
102	EFT29127	17/09/2025	Northern Valley's Quality Meats		$ 550.00
103	EFT29128	17/09/2025	Northern Valleys News		$ 1,335.00
	INV-4118	01/09/2025	Northern Valleys News	$ 935.00	
	INV-4118	01/09/2025	Northern Valleys News	$ 400.00	
104	EFT29129	17/09/2025	On Hold On Line		$ 77.00
105	EFT29130	17/09/2025	OnPress Digital Print Solutions		$ 6,837.60
	INV-0015245	01/09/2025	OnPress Digital Print Solutions	$ 1,074.70	
	INV-0015278	01/09/2025	OnPress Digital Print Solutions	$ 4,799.30	
	INV-0015286	01/09/2025	OnPress Digital Print Solutions	$ 128.70	
	INV-0015295	01/09/2025	OnPress Digital Print Solutions	$ 834.90	
106	EFT29131	17/09/2025	Open Systems Technology T/As CouncilFirst		$ 7,863.87
107	EFT29132	17/09/2025	Orchard Glory Farm Resort		$ 2,193.40
108	EFT29133	17/09/2025	PAV Sales & Installation		$ 616.00
109	EFT29134	17/09/2025	Pingarning Pty Ltd (Prompt Safety Solutions)		$ 1,430.00
110	EFT29135	17/09/2025	Plantation Wildflowers		$ 660.00
111	EFT29136	17/09/2025	Practical Products Pty Ltd T/as Caterall		$ 4,812.50
112	EFT29137	17/09/2025	RBC Rural		$ 1,247.62
113	EFT29138	17/09/2025	Rusty's Electrical		$ 2,476.63
	128	03/09/2025	Rusty's Electrical	$ 1,112.63	
	130	03/09/2025	Rusty's Electrical	$ 682.00	
	129	04/09/2025	Rusty's Electrical	$ 682.00	
114	EFT29139	17/09/2025	Securex Security Systems & Services		$ 151.60
115	EFT29140	17/09/2025	Simone Campbell		$ 600.00
116	EFT29141	17/09/2025	Stewart & Heaton Clothing Co Pty Ltd		$ 1,129.10
117	EFT29142	17/09/2025	Structerre Consulting Group		$ 4,345.00
118	EFT29143	17/09/2025	Supagas Pty Limited		$ 992.00
	C698716-8-2025	01/09/2025	Supagas Pty Limited	$ 880.00	
	C695840-8-2025	01/09/2025	Supagas Pty Limited	$ 112.00	
119	EFT29144	17/09/2025	Swan Mobile Auto Electrics		$ 463.00
120	EFT29145	17/09/2025	Synergy		$ 14,461.27
121	EFT29146	17/09/2025	Telstra Limited		$ 8,157.29
122	EFT29147	17/09/2025	The Poster Girls		$ 2,024.00
123	EFT29148	17/09/2025	Three Chillies Design Pty Ltd		$ 15,767.25
124	EFT29149	17/09/2025	Volunteering WA		$ 550.00
125	EFT29150	17/09/2025	WALGA		$ 29,597.21
126	EFT29151	17/09/2025	Water Corporation		$ 52.73
127	EFT29152	17/09/2025	Winc Australia Pty Ltd		$ 273.09
	9048626311	01/09/2025	Winc Australia Pty Ltd	$ 127.13	
	9048653580	02/09/2025	Winc Australia Pty Ltd	$ 145.96	
128	EFT29153	17/09/2025	Workwear Supplies		$ 1,294.09
	INV-6291	10/09/2025	Workwear Supplies	$ 132.00	
	INV-6292	10/09/2025	Workwear Supplies	$ 108.52	
	INV-6293	10/09/2025	Workwear Supplies	$ 408.62	
	INV-6294	10/09/2025	Workwear Supplies	$ 297.67	
	INV-6295	10/09/2025	Workwear Supplies	$ 347.28	
129	EFT29154	17/09/2025	Wren Oil		$ 583.00
130	EFT29155	17/09/2025	Zelda Jansen		$ 169.66
131	EFT29156	25/09/2025	Avon Waste		$ 20,433.56
132	EFT29157	25/09/2025	BSM Boiler Making Solutions Pty Ltd		$ 253.00
133	EFT29158	25/09/2025	Bindoon and Districts Agricultural Society Inc		$ 170.00
134	EFT29159	25/09/2025	Bunnings Building Supplies		$ 533.92
	2174-01487322	16/09/2025	Bunnings Building Supplies	$ 198.09	
	2174-01487948	19/09/2025	Bunnings Building Supplies	$ 335.83	
135	EFT29160	25/09/2025	Chittering Health Service		$ 154.00
136	EFT29161	25/09/2025	Chittering Incident Support Brigade		$ 1,533.00
137	EFT29162	25/09/2025	Compac Marketing Australia		$ 2,700.50
	66442	22/09/2025	Compac Marketing Australia	$ 990.00	
	66443	22/09/2025	Compac Marketing Australia	$ 1,452.00	
	66444	22/09/2025	Compac Marketing Australia	$ 258.50	
138	EFT29163	25/09/2025	Cup of Eden		$ 40.00
139	EFT29164	25/09/2025	D & N Mechanical Services		$ 13,814.72
	00000369	16/09/2025	D & N Mechanical Services	$ 5,934.32	

LIST OF ACCOUNTS PAID IN SEPTEMBER 2025 - SUBMITTED TO COUNCIL 15 OCTOBER 2025

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	00000370	16/09/2025	D & N Mechanical Services	$ 4,640.90	
	00000371	16/09/2025	D & N Mechanical Services	$ 3,239.50	
140	EFT29165	25/09/2025	Everjazz Pty Ltd T/As Alarm Asset Group		$ 2,402.40
	00091406	01/09/2025	Everjazz Pty Ltd T/As Alarm Asset Group	$ 800.80	
	00091407	01/09/2025	Everjazz Pty Ltd T/As Alarm Asset Group	$ 1,601.60	
141	EFT29166	25/09/2025	Frontline Fire & Rescue Equipment		$ 9,205.23
	87475	01/09/2025	Frontline Fire & Rescue Equipment	$ 1,096.70	
	87580	11/09/2025	Frontline Fire & Rescue Equipment	$ 8,039.78	
	87607	12/09/2025	Frontline Fire & Rescue Equipment	$ 68.75	
142	EFT29167	25/09/2025	Greenwood Party Hire		$ 8,126.00
143	EFT29168	25/09/2025	ID Consulting Pty Ltd		$ 14,839.00
144	EFT29169	25/09/2025	Institute of Public Works Engineering Australasia		$ 2,365.00
145	EFT29170	25/09/2025	Josephine Fern		$ 150.00
146	EFT29171	25/09/2025	Kennards Hire Pty Ltd (Malaga)		$ 742.50
147	EFT29172	25/09/2025	Larrikin House Pty Ltd		$ 406.00
	131712	01/09/2025	Larrikin House Pty Ltd	$ 208.00	
	131713	01/09/2025	Larrikin House Pty Ltd	$ 198.00	
148	EFT29173	25/09/2025	Margaret Bradford-Seeley		$ 235.00
149	EFT29174	25/09/2025	Mikayla Ruth Photography		$ 850.00
150	EFT29175	25/09/2025	Nathan Gough		$ 1,257.98
151	EFT29176	25/09/2025	Neva Harris		$ 150.00
152	EFT29177	25/09/2025	Northern Valley Plumbing Pty Ltd		$ 9,570.00
153	EFT29178	25/09/2025	Northern Valleys News		$ 1,485.00
	INV-4149	14/09/2025	Northern Valleys News	$ 935.00	
	INV-4149	14/09/2025	Northern Valleys News	$ 550.00	
154	EFT29179	25/09/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		$ 305.00
155	EFT29180	25/09/2025	OnPress Digital Print Solutions		$ 214.50
156	EFT29181	25/09/2025	Open Systems Technology T/As CouncilFirst		$ 5,299.25
	SI009269	16/09/2025	Open Systems Technology T/As CouncilFirst	$ 5,170.00	
	SI009270	16/09/2025	Open Systems Technology T/As CouncilFirst	$ 129.25	
157	EFT29182	25/09/2025	Poppy Atheis		$ 200.00
158	EFT29183	25/09/2025	RBC Rural		$ 2,145.57
159	EFT29184	25/09/2025	Riverside Investments (WA) No 2 Pty Ltd		$ 54,933.65
160	EFT29185	25/09/2025	Slow Food Swan Valley & Eastern Regions Inc		$ 5,500.00
161	EFT29186	25/09/2025	South Midlands Polocrosse Club		$ 2,990.00
162	EFT29187	25/09/2025	Stirling Asphalt		$ 150,689.00
	00013416	12/09/2025	Stirling Asphalt	$ 145,189.00	
	00013417	12/09/2025	Stirling Asphalt	$ 5,500.00	
163	EFT29188	25/09/2025	Team Global Express Pty Ltd		$ 33.11
164	EFT29189	25/09/2025	The Local Larder of Bindoon		$ 1,500.00
165	EFT29190	25/09/2025	Topp Dogg		$ 3,673.50
	129615-2	01/09/2025	Topp Dogg	$ 1,503.90	
	131035-2	22/09/2025	Topp Dogg	$ 2,169.60	
166	EFT29191	25/09/2025	Totally Workwear - Joondalup		$ 411.30
167	EFT29192	25/09/2025	Tractor Man		$ 1,100.00
168	EFT29193	25/09/2025	WA Stump Grinding		$ 10,468.00
	INV-0612	02/09/2025	WA Stump Grinding	$ 7,312.00	
	INV-0616	11/09/2025	WA Stump Grinding	$ 3,156.00	
169	EFT29194	25/09/2025	Watertorque Group (Tanks) Pty Ltd		$ 2,246.32
170	EFT29195	25/09/2025	Workwear Supplies		$ 1,962.13
	INV-6296	10/09/2025	Workwear Supplies	$ 115.01	
	INV-6297	10/09/2025	Workwear Supplies	$ 312.46	
	INV-6298	10/09/2025	Workwear Supplies	$ 300.59	
	INV-6299	10/09/2025	Workwear Supplies	$ 360.99	
	INV-6300	10/09/2025	Workwear Supplies	$ 64.35	
	INV-6355	20/09/2025	Workwear Supplies	$ 423.61	
	INV-6361	20/09/2025	Workwear Supplies	$ 109.51	
	INV-6362	20/09/2025	Workwear Supplies	$ 121.94	
	INV-6363	20/09/2025	Workwear Supplies	$ 64.02	
	INV-6364	24/09/2025	Workwear Supplies	$ 89.65	
171	EFT29196	30/09/2025	Aaron King		$ 10,494.21
172	EFT29197	30/09/2025	Avon Waste		$ 20,637.92
173	EFT29198	30/09/2025	Brayco Commercial Pty Ltd		$ 1,098.00
174	EFT29199	30/09/2025	Brett's Embroidery		$ 78.50
175	EFT29200	30/09/2025	Carmel Ross		$ 4,246.00
176	EFT29201	30/09/2025	Chittering Pest & Weed		$ 28,720.00
	2025-118	29/09/2025	Chittering Pest & Weed	$ 1,650.00	
	2025-119	29/09/2025	Chittering Pest & Weed	$ 4,070.00	
	2025-120	29/09/2025	Chittering Pest & Weed	$ 23,000.00	
177	EFT29202	30/09/2025	Damion Groves		$ 215.01
178	EFT29203	30/09/2025	David Dewar		$ 4,737.40
179	EFT29204	30/09/2025	Easi Packaging Trading as Easi		$ 556.03
180	EFT29205	30/09/2025	Ecowater Services Pty Ltd		$ 301.50
181	EFT29206	30/09/2025	Flick Anticimex Pty Ltd		$ 380.67
182	EFT29207	30/09/2025	Frontline Fire & Rescue Equipment		$ 2,012.71
183	EFT29208	30/09/2025	Integrity Fencing & Gates		$ 1,320.00
184	EFT29209	30/09/2025	John Curtis		$ 4,355.20
185	EFT29210	30/09/2025	KBK Plant Hire		$ 9,200.00

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
			LIST OF ACCOUNTS PAID IN SEPTEMBER 2025 - SUBMITTED TO COUNCIL 15 OCTOBER 2025		
	INV0900	22/09/2025	KBK Plant Hire	$ 5,000.00	
	INV0902	22/09/2025	KBK Plant Hire	$ 4,200.00	
186	EFT29211	30/09/2025	Kleen West Distributors		$ 4,626.44
	00112610	01/09/2025	Kleen West Distributors	$ 2,174.65	
	00114161	19/09/2025	Kleen West Distributors	$ 2,451.79	
187	EFT29212	30/09/2025	Kylie Hughes		$ 4,246.00
188	EFT29213	30/09/2025	LGRCEU (WA)		$ 24.00
189	EFT29214	30/09/2025	Local Government Professionals Australia WA Inc		$ 4,630.00
	46893	19/09/2025	Local Government Professionals Australia WA Inc	$ 1,350.00	
	46894	19/09/2025	Local Government Professionals Australia WA Inc	$ 1,640.00	
	46895	19/09/2025	Local Government Professionals Australia WA Inc	$ 1,640.00	
190	EFT29215	30/09/2025	Mark Campbell		$ 4,246.00
191	EFT29216	30/09/2025	Mary Angus		$ 5,695.44
192	EFT29217	30/09/2025	Northern Valley Plumbing Pty Ltd		$ 880.00
193	EFT29218	30/09/2025	Northern Valleys News		$ 550.00
194	EFT29219	30/09/2025	Stewart & Heaton Clothing Co Pty Ltd		$ 231.86
195	EFT29220	30/09/2025	The Hive @ Little Eeden		$ 420.00
196	EFT29221	30/09/2025	The Local Larder of Bindoon		$ 220.00
197	EFT29222	30/09/2025	WA Stump Grinding		$ 3,656.00
					$ 1,127,122.95
	Direct Debits				
	DD11566.1	09/09/2025	Ricoh Australia Pty Ltd		$ 489.51
	DD11571.1	10/09/2025	Aware Super		$ 19,339.76
	DD11571.2	10/09/2025	FirstChoice Wholesale Personal Super		$ 385.78
	DD11571.3	10/09/2025	Hesta		$ 322.43
	DD11571.4	10/09/2025	ING Direct Superannuation Fund		$ 351.74
	DD11571.5	10/09/2025	Australian Retirement Trust Super		$ 337.08
	DD11571.6	10/09/2025	AMP Super Fund - Signature Super		$ 172.63
	DD11571.7	10/09/2025	Mercer Tailored Super		$ 278.54
	DD11571.8	10/09/2025	Rest Superannuation		$ 3,271.33
	DD11571.9	10/09/2025	Spirit Super		$ 1,511.31
	DD11571.10	10/09/2025	Westpac Banking Corporation		$ 474.45
	DD11571.11	10/09/2025	Hostplus Superannuation Fund		$ 609.91
	DD11571.12	10/09/2025	Australian Super		$ 6,470.18
	DD11571.13	10/09/2025	ANZ Smart Choice Super		$ 351.74
	DD11571.14	10/09/2025	AMP Wealth Personal Superannuation Pension Fund		$ 96.88
	DD11571.15	10/09/2025	CBUS Super		$ 457.25
	DD11571.16	10/09/2025	MLC Masterkey Super Fundamentals		$ 277.28
	DD11577.1	13/09/2025	Western Australian Treasury Corporation		$ 38,828.94
	DD11581.1	17/09/2025	Bendigo Bank		$ 7,869.75
	DD11589.1	20/09/2025	Western Australian Treasury Corporation		$ 127,105.39
	DD11591.1	19/09/2025	Bendigo Bank		$ 13,755.53
	DD11593.1	24/09/2025	Aware Super		$ 18,215.73
	DD11593.2	24/09/2025	FirstChoice Wholesale Personal Super		$ 369.37
	DD11593.3	24/09/2025	Hesta		$ 322.43
	DD11593.4	24/09/2025	ING Direct Superannuation Fund		$ 352.55
	DD11593.5	24/09/2025	Australian Retirement Trust Super		$ 337.08
	DD11593.6	24/09/2025	AMP Super Fund - Signature Super		$ 172.63
	DD11593.7	24/09/2025	Mercer Tailored Super		$ 271.78
	DD11593.8	24/09/2025	Rest Superannuation		$ 2,785.51
	DD11593.9	24/09/2025	Spirit Super		$ 1,511.31
	DD11593.10	24/09/2025	Westpac Banking Corporation		$ 474.45
	DD11593.11	24/09/2025	Hostplus Superannuation Fund		$ 609.91
	DD11593.12	24/09/2025	Australian Super		$ 6,525.92
	DD11593.13	24/09/2025	ANZ Smart Choice Super		$ 351.74
	DD11593.14	24/09/2025	AMP Wealth Personal Superannuation Pension Fund		$ 86.12
	DD11593.15	24/09/2025	CBUS Super		$ 407.27
	DD11593.16	24/09/2025	MLC Masterkey Super Fundamentals		$ 244.95
					$ 255,796.16
	Cheques				$ -
					$ 1,664,199.75
			LIST OF ACCOUNTS PAID USING PURCHASING CARDS		
	Credit Card Payments				
			Bendigo Bank		**$ 9,259.71**
	192-01	17/09/2025	Bendigo Bank	$ 505.95	
	192-02	17/09/2025	Bendigo Bank	$ 630.00	
	192-03	17/09/2025	Bendigo Bank	$ 275.00	
	192-04	17/09/2025	Bendigo Bank	$ 487.00	
	192-05	17/09/2025	Bendigo Bank	$ 0.01	
	192-06	17/09/2025	Bendigo Bank	$ 78.00	
	192-07	17/09/2025	Bendigo Bank	$ 530.00	
	192-08	17/09/2025	Bendigo Bank	$ 295.80	
	192-09	17/09/2025	Bendigo Bank	$ 1,055.87	

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	LIST OF ACCOUNTS PAID IN SEPTEMBER 2025 - SUBMITTED TO COUNCIL 15 OCTOBER 2025				
	192-10	17/09/2025	Bendigo Bank	$ 1,006.75	
	192-11	17/09/2025	Bendigo Bank	$ 43.99	
	192-12	17/09/2025	Bendigo Bank	$ 2,253.54	
	192-13	17/09/2025	Bendigo Bank	$ 237.41	
	192-14	17/09/2025	Bendigo Bank	$ 162.03	
	192-15	17/09/2025	Bendigo Bank	$ 275.40	
	192-16	17/09/2025	Bendigo Bank	$ 33.00	
	192-17	18/09/2025	Bendigo Bank	$ 24.00	
	192-18	18/09/2025	Bendigo Bank	$ 20.00	
	192-19	18/09/2025	Bendigo Bank	$ 20.00	
	192-20	18/09/2025	Bendigo Bank	$ 20.00	
	192-21	18/09/2025	Bendigo Bank	$ 20.00	
	192-22	18/09/2025	Bendigo Bank	$ 20.00	
	192-23	18/09/2025	Bendigo Bank	$ 20.00	
	192-24	18/09/2025	Bendigo Bank	$ 20.00	
	192-25	18/09/2025	Bendigo Bank	$ 20.00	
	192-26	18/09/2025	Bendigo Bank	$ 16.30	
	192-27	18/09/2025	Bendigo Bank	$ 83.00	
	192-28	18/09/2025	Bendigo Bank	$ 140.00	
	192-29	18/09/2025	Bendigo Bank	$ 231.89	
	192-30	18/09/2025	Bendigo Bank	$ 286.15	
	192-31	18/09/2025	Bendigo Bank	$ 195.00	
	192-32	18/09/2025	Bendigo Bank	$ 30.12	
	192-33	18/09/2025	Bendigo Bank	$ 77.00	
	192-34	18/09/2025	Bendigo Bank	$ 126.50	
	192-35	18/09/2025	Bendigo Bank	$ 20.00	
			Bendigo Bank		**$ 13,755.53**
	193-01	19/09/2025	Bendigo Bank	$ 860.00	
	193-02	19/09/2025	Bendigo Bank	$ 29.00	
	193-03	19/09/2025	Bendigo Bank	$ 189.67	
	193-04	19/09/2025	Bendigo Bank	$ 456.94	
	193-05	19/09/2025	Bendigo Bank	$ 154.50	
	193-06	19/09/2025	Bendigo Bank	$ 333.00	
	193-07	19/09/2025	Bendigo Bank	$ 510.95	
	193-08	19/09/2025	Bendigo Bank	$ 770.25	
	193-09	19/09/2025	Bendigo Bank	$ 734.00	
	193-10	19/09/2025	Bendigo Bank	$ 50.00	
	193-11	19/09/2025	Bendigo Bank	$ 50.00	
	193-12	19/09/2025	Bendigo Bank	$ 94.08	
	193-13	19/09/2025	Bendigo Bank	$ 73.50	
	193-14	19/09/2025	Bendigo Bank	$ 43.99	
	193-15	19/09/2025	Bendigo Bank	$ 166.60	
	193-16	19/09/2025	Bendigo Bank	$ 165.50	
	193-17	19/09/2025	Bendigo Bank	$ 165.50	
	193-18	19/09/2025	Bendigo Bank	$ 30.00	
	193-19	19/09/2025	Bendigo Bank	$ 170.00	
	193-20	19/09/2025	Bendigo Bank	$ 282.56	
	193-21	19/09/2025	Bendigo Bank	$ 154.50	
	193-22	19/09/2025	Bendigo Bank	$ 624.15	
	193-23	19/09/2025	Bendigo Bank	$ 152.40	
	193-24	19/09/2025	Bendigo Bank	$ 2,454.54	
	193-25	19/09/2025	Bendigo Bank	$ 94.50	
	193-26	19/09/2025	Bendigo Bank	$ 68.05	
	193-27	19/09/2025	Bendigo Bank	$ 194.00	
	193-28	19/09/2025	Bendigo Bank	$ 44.58	
	193-29	19/09/2025	Bendigo Bank	$ 10.00	
	193-30	19/09/2025	Bendigo Bank	$ 10.00	
	193-31	19/09/2025	Bendigo Bank	$ 10.00	
	193-32	19/09/2025	Bendigo Bank	$ 373.00	
	193-33	19/09/2025	Bendigo Bank	$ 73.00	
	193-34	19/09/2025	Bendigo Bank	$ 145.00	
	193-35	19/09/2025	Bendigo Bank	$ 198.95	
	193-36	19/09/2025	Bendigo Bank	$ 297.32	
	193-37	19/09/2025	Bendigo Bank	$ 95.90	
	193-38	19/09/2025	Bendigo Bank	$ 37.39	
	193-39	19/09/2025	Bendigo Bank	$ 32.12	
	193-40	19/09/2025	Bendigo Bank	$ 195.00	
	193-41	19/09/2025	Bendigo Bank	$ 147.00	
	193-42	19/09/2025	Bendigo Bank	$ 266.25	
	193-43	19/09/2025	Bendigo Bank	$ 2,280.00	
	193-44	19/09/2025	Bendigo Bank	$ 140.39	
	193-45	19/09/2025	Bendigo Bank	$ 83.50	
	193-46	19/09/2025	Bendigo Bank	$ 54.00	
	193-47	19/09/2025	Bendigo Bank	$ 169.95	
	193-48	19/09/2025	Bendigo Bank	$ 20.00	
					$23,015.24

 LIST OF ACCOUNTS PAID IN SEPTEMBER 2025 - SUBMITTED TO COUNCIL 15 OCTOBER 2025

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	Fuel Cards Payments				
	SMY-AUG 2025	31/08/2025	Dun Direct Pty Ltd (Dunning's)		**$ 13,953.44**
	7034320105724824			$ 101.49	
	7034320105724832			$ 621.59	
	7034320105724840			$ 755.37	
	7034320105724907			$ 497.85	
	7034320105724949			$ 353.82	
	7034320105724956			$ 867.17	
	7034320105595034			$ 832.01	
	7034320105724972			$ 648.50	
	7034320105724857			$ 188.12	
	7034320105724865			$ 76.54	
	7034320105595018			$ 395.32	
	7034320105594873			$ 677.27	
	7034320112671943			$ 651.42	
	7034320105724899			$ 101.23	
	7034320105594995			$ 80.55	
	7034320112671968			$ 276.76	
	7034320106090498			$ 161.52	
	7034320106090506			$ 143.37	
	7034320112671935			$ 175.81	
	7034320105724931			$ 3,124.91	
	7034320112671950			$ 3,222.82	
	130	31/08/2025	Wex Australia Pty Ltd		**$ 1,972.26**
	5022 4202				
	5035 7564			$ 148.89	
	5091 1923			$ 320.24	
	5180 6817			$ 220.11	
	5367 3603			$ 67.87	
	5403 4953			$ 72.57	
	5483 8650			$ 225.11	
	6375 9210			$ 288.46	
	6443 2791			$ 58.44	
	7214 6961			$ 36.02	
	7230 4842			$ 124.64	
	7497 6308			$ 56.22	
	7826 1814			$ 353.69	
					$ 15,925.70
					$38,940.94

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 September 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Date prepared: 08/10/2025

SHIRE OF CHITTERING
Information Summary
For the Period Ended 30 September 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 30 September 2025 of $8,480,680.

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	▲	$327,141
Plant and Equipment	▲	$146,745
Infrastructure Assets - Roads	▼	($2,148)
Infrastructure Assets - Footpaths		$0
Infrastructure Assets - Parks & Ovals	▲	$1,623
Right of Use Assets		$0
Capital Revenue		
Capital Grants, Subsidies and Contributions	▼	($531,267)
Proceeds from Disposal of Assets		$0

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Bindoon-Dewars Pool Road (RRG)	4%	$ 61,260	$ 2,560	$ 2,509
Wells Glover Road Final Seal (RRG)	1%	$ 232,502	$ 3,341	$ 3,341
North Road (Rrg)	2%	$ 812,486	$ 12,622	$ 12,622
Muchea South Road (RRG)	4%	$ 231,758	$ 7,558	$ 8,579
Blue Plains/Maddern (BS)	4%	$ 57,561	$ 2,100	$ 2,127
Muchea Road South (BS)	6%	$ 189,067	$ 10,134	$ 11,284
Ghost Gum Ridge	0%	$ 82,938	$ -	$ -
Sugar Gum Drive	0%	$ 47,478	$ -	$ -
Flat Rocks Road (R2R)	0%	$ 147,569	$ -	$ -
Chittering Valley Road (R2R)	44%	$ 311,431	$ 136,990	$ 136,990
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	36%	$ 2,019,239	$ 584,981	$ 730,939
Capital Grants, Subsidies and Contributions	0%	$ 2,621,509	$ 532,267	$ 1,000
	16%	$ 4,640,748	$ 1,117,248	$ 731,939
Rates Levied	99%	$ 8,315,108	$ 8,310,537	$ 8,215,788

% Compares Current YTD Actuals to Annual Budget

Financial Position		September 2024	30 September 2025
Adjusted Net Current Assets	117%	$ 7,230,914	$ 8,480,680
Cash and Equivalent - Unrestricted	104%	$ 6,309,733	$ 6,533,700
Cash and Equivalent - Restricted	106%	$ 2,092,673	$ 2,221,217
Receivables - Rates	107%	$ 3,230,492	$ 3,471,964
Receivables - Other	138%	$ 209,956	$ 288,838
Payables	86%	$ 1,447,864	$ 1,239,470

% 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.

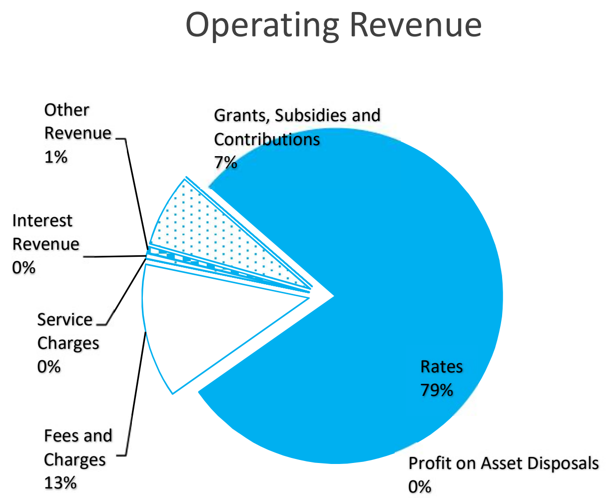
Preparation

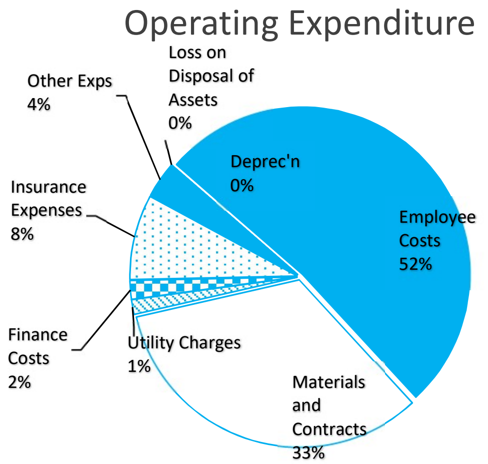
Prepared by: Samantha Young

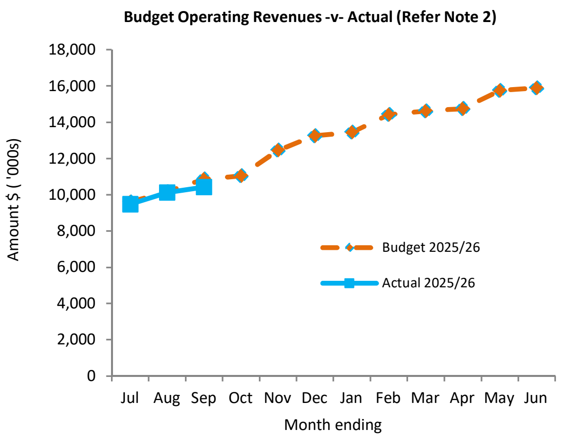
Reviewed by: Sue Mills

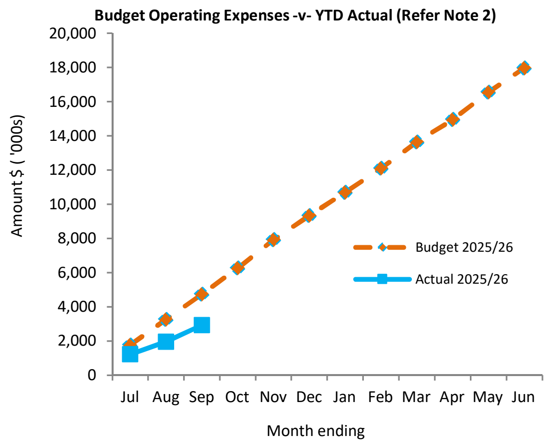
Date prepared: 08/10/2025

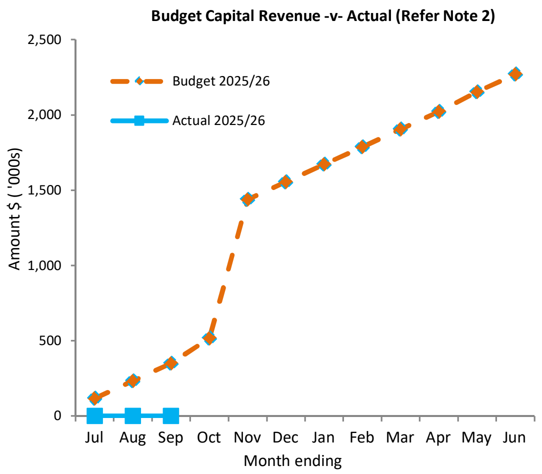
SHIRE OF CHITTERING
Information Summary
For the Period Ended 30 September 2025

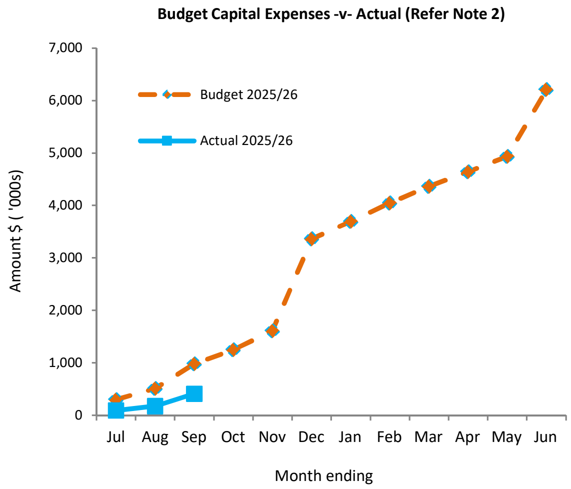












This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 30 September 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	1,279	**39**	(1,240)	(97%)	▼	
General Purpose Funding		9,875,519	8,664,526	**8,600,184**	(64,342)	(1%)	▼	
Law, Order and Public Safety		683,074	88,040	**243,546**	155,506	177%	▲	S
Health		78,460	28,763	**28,805**	42	0%	▲	
Education and Welfare		66,639	3,498	**545**	(2,953)	(84%)	▼	
Housing		593,073	41,340	**37,253**	(4,087)	(10%)	▼	
Community Amenities		1,321,067	1,160,351	**1,153,456**	(6,895)	(1%)	▼	
Recreation and Culture		26,953	6,974	**4,920**	(2,054)	(29%)	▼	
Transport		194,857	186,556	**169,636**	(16,920)	(9%)	▼	
Economic Services		325,126	133,784	**150,983**	17,199	13%	▲	S
Other Property and Services		102,600	14,646	**27,115**	12,469	85%	▲	S
		13,273,493	10,329,757	**10,416,481**				
Expenditure from operating activities								
Governance		(1,498,645)	(418,100)	**(346,724)**	71,376	17%	▲	S
General Purpose Funding		(533,724)	(145,953)	**(114,756)**	31,197	21%	▲	S
Law, Order and Public Safety		(2,519,984)	(573,019)	**(393,225)**	179,794	31%	▲	S
Health		(471,953)	(127,066)	**(85,314)**	41,752	33%	▲	S
Education and Welfare		(184,041)	(80,960)	**(20,090)**	60,870	75%	▲	S
Housing		(511,047)	(135,670)	**(61,696)**	73,974	55%	▲	S
Community Amenities		(2,932,827)	(730,775)	**(625,774)**	105,001	14%	▲	S
Recreation and Culture		(2,369,032)	(643,214)	**(390,269)**	252,946	39%	▲	S
Transport		(5,579,799)	(1,415,639)	**(366,744)**	1,048,895	74%	▲	S
Economic Services		(1,349,488)	(388,434)	**(382,438)**	5,996	2%	▲	
Other Property and Services		0	(85,691)	**(145,711)**	(60,020)	(70%)	▼	S
		(17,950,539)	(4,744,521)	**(2,932,742)**				
Operating activities excluded from budget								
Add back Depreciation		5,359,009	1,269,249	**0**	(1,269,249)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(421,016)	0	**0**	0			
		4,937,993	1,269,249	**0**				
Amount attributable to operating activities		**260,947**	**6,854,485**	**7,483,739**				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	2,621,509	532,267	**1,000**	(531,267)	(100%)	▼	S
Proceeds from Disposal of Assets	8	869,289	0	**0**	0			
		3,490,798	532,267	**1,000**				
Outflows from investing activities								
Land and Buildings		(1,645,781)	(420,414)	**(93,273)**	327,141	78%	▲	S
Plant and Equipment	13	(577,500)	(186,745)	**(40,000)**	146,745	79%	▲	S
Infrastructure Assets - Roads	13	(2,288,988)	(175,304)	**(177,452)**	(2,148)	(1%)	▼	
Infrastructure Assets - Parks & Ovals	13	(190,826)	(86,703)	**(85,080)**	1,623	2%	▲	
Infrastructure Assets - Other	13	(442,184)	(110,535)	**(15,651)**	94,884	86%	▲	S
Right of Use Assets	13	(78,086)	0	**0**	0			
		(5,223,364)	(979,701)	**(411,456)**				
Amount attributable to investing activities		**(1,732,566)**	**(447,434)**	**(410,456)**				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	1,400,000	349,998	**0**	(349,998)	(100%)	▼	S
Proceeds from New Leases - non cash	14	78,086	19,521	**0**	(19,521)	(100%)	▼	S
Transfer from Reserves	7	0	0	**0**	0			
		1,478,086	369,519	**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)	(5,931)	**0**	5,931	100%	▲	S
Transfer to Reserves	7	(1,061,737)	0	**0**	0			
		(1,466,256)	(127,256)	**(120,098)**				
Amount attributable to financing activities		**11,830**	**242,263**	**(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	6,854,485	**7,483,739**	629,254	9%	▲	
Amount attributable to investing activities		(1,732,566)	(447,434)	**(410,456)**	36,978	(8%)	▲	
Amount attributable to financing activities		11,830	242,263	**(120,098)**	(362,361)	(150%)	▼	S
Surplus or deficit at the end of the financial year	3	**0**	**8,176,810**	**8,480,680**	**303,870**	4%	▲	

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

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature)
For the Period Ended 30 September 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	**8,215,788**	(94,749)	(1%)	▼	
Grants, Subsidies and Contributions	11	2,019,239	584,981	**730,939**	145,958	25%	▲	S
Fees and Charges		1,895,160	1,346,265	**1,352,728**	6,463	0%	▲	
Interest Revenue		285,849	33,175	**53,576**	20,401	61%	▲	S
Other Revenue		326,939	54,799	**63,451**	8,652	16%	▲	
Profit on Disposal of Assets	8	431,198	0	**0**	0			
		13,273,493	10,329,757	**10,416,481**				
Expenditure from operating activities								
Employee Costs		(5,966,146)	(1,412,591)	**(1,518,009)**	(105,418)	(7%)	▼	
Materials and Contracts		(5,426,005)	(1,511,036)	**(976,271)**	534,765	35%	▲	S
Utility Charges		(221,300)	(70,577)	**(41,613)**	28,964	41%	▲	S
Depreciation		(5,359,009)	(1,269,249)	**0**	1,269,249	100%	▲	S
Finance Costs		(235,000)	(90,840)	**(52,483)**	38,357	0%	▲	
Insurance Expenses		(283,642)	(283,638)	**(241,840)**	41,798	15%	▲	S
Other Expenditure		(449,255)	(106,590)	**(102,525)**	4,065	4%	▲	
Loss on Disposal of Assets	8	(10,182)	0	**0**	0			
		(17,950,538)	(4,744,521)	**(2,932,742)**				
Operating activities excluded from budget								
Add back Depreciation		5,359,009	1,269,249	**0**	(1,269,249)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(421,016)	0	**0**	0			
		4,937,993	1,269,249	**0**				
Amount attributable to operating activities		**260,948**	**6,854,485**	**7,483,739**				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	2,621,509	532,267	**1,000**	(531,267)	(100%)	▼	S
Proceeds from Disposal of Assets	8	869,289	0	**0**	0			
		3,490,798	532,267	**1,000**				
Outflows from investing activities								
Land and Buildings	13	(1,645,781)	(420,414)	**(93,273)**	327,141	78%	▲	S
Plant and Equipment	13	(577,500)	(186,745)	**(40,000)**	146,745	79%	▲	S
Infrastructure Assets - Roads	13	(2,288,988)	(175,304)	**(177,452)**	(2,148)	(1%)	▼	
Infrastructure Assets - Parks & Ovals	13	(190,826)	(86,703)	**(85,080)**	1,623	2%	▲	
Infrastructure Assets - Other	13	(442,184)	(110,535)	**(15,651)**	94,884	86%	▲	S
Right of Use Assets	13	(78,086)	0	**0**	0			
		(5,223,364)	(979,701)	**(411,456)**				
Amount attributable to investing activities		**(1,732,566)**	**(447,434)**	**(410,456)**				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	1,400,000	349,998	**0**	(349,998)	100%	▼	
Proceeds from New Leases - non cash	14	78,086	19,521	**0**	(19,521)	100%	▼	
Transfer from Reserves	7	0	0	**0**	0			
		1,478,086	369,519	**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)	(5,931)	**0**	5,931	100%	▲	S
Transfer to Reserves	7	(1,061,738)	0	**0**	0			
		(1,466,257)	(127,256)	**(120,098)**				
Amount attributable to financing activities		**11,829**	**242,263**	**(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	6,854,485	**7,483,739**	629,254	9%		
Amount attributable to investing activities		(1,732,566)	(447,434)	**(410,456)**	36,978	(8%)		
Amount attributable to financing activities		11,829	242,263	**(120,098)**	(362,361)	(150%)	▼	S
Surplus or deficit at the end of the financial year	3	**0**	**8,176,810**	**8,480,680**	**303,870**	4%		

▲▼ 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.

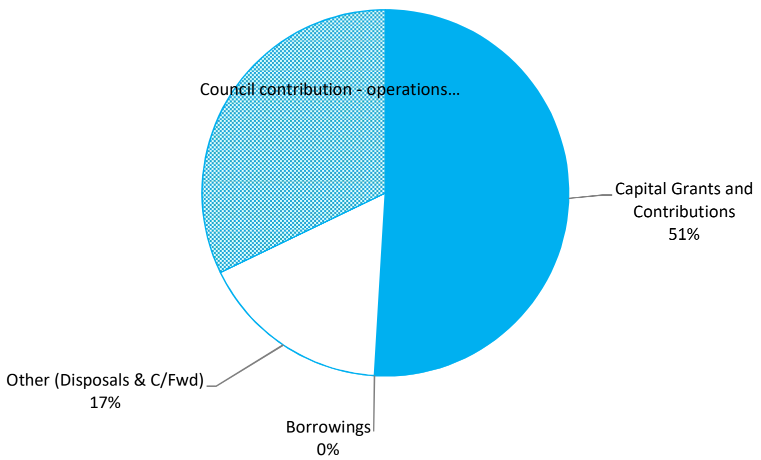
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING
For the Period Ended 30 September 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	93,273	420,414	1,645,781	1,645,781	**93,273**	(327,141)
Plant and Equipment	13	0	40,000	186,745	577,500	577,500	**40,000**	(146,745)
Infrastructure Assets - Roads	13	0	177,452	175,304	2,288,988	2,288,988	**177,452**	2,148
Infrastructure Assets - Parks & Ovals	13	0	85,080	86,703	190,826	190,826	**85,080**	(1,623)
Infrastructure Assets - Other	13	0	15,651	110,535	442,184	442,184	**15,651**	(94,884)
Right of Use Assets	13	0	0	0	78,086	78,086	**0**	0
Capital Expenditure Totals		0	411,456	979,701	5,145,278	5,145,278	**411,456**	(568,245)
Capital acquisitions funded by:								
Capital Grants and Contributions				532,267	2,621,509	2,621,509	**1,000**	
Borrowings				349,998		1,400,000	**0**	
Other (Disposals & C/Fwd)				0	869,289	869,289	**0**	
Council contribution - operations				**97,436**	**1,654,480**	**254,480**	**410,456**	
Capital Funding Total				**979,701**	**5,145,278**	**5,145,278**	**411,456**	

Budgeted Capital Acquistions Funding



SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 30 September 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 30 September 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 30 September 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 30 September 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 30 September 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%.

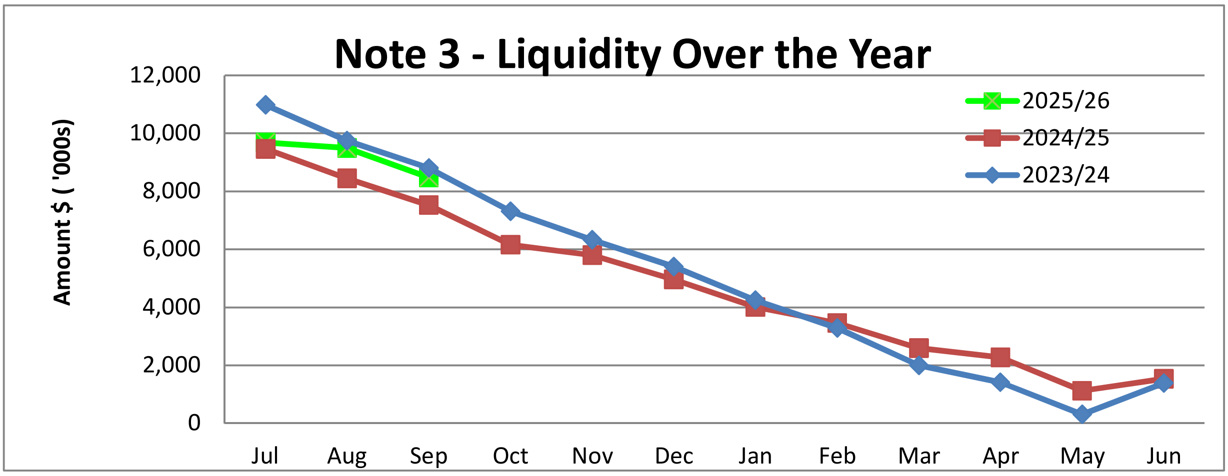
Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
OPERATING ACTIVITIES						
Revenue from operating activities						
Grants, Subsidies and Contributions	145,958	25%	▲	S	Timing	Grants, Subs & Con recd more than budgeted
Interest Revenue	20,401	61%	▲	S	Timing	Rates Instal Int rcd more than budget
Expenditure from operating activities						
Materials and Contracts	534,765	35%	▲	S	Timing	Materials & Contracts, spread over 12 mths
Utility Charges	28,964	41%	▲	S	Timing	Utility Charges spread over 12 months
Depreciation	1,269,249	100%	▲	S	Timing	Depreciation not run for Jul, Aug, Sep
Insurance Expenses	41,798	15%	▲	S	Timing	Insurance Exps less than budgeted
Loss on Disposal of Assets	0				Timing	Assets not yet disposed
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(531,267)	(100%)	▼	S	Timing	Cap grants, subs & cont recd less than budget
Outflows from investing activities						
Land and Buildings	327,141	78%	▲	S	Timing	Capital jobs not all yet started
Plant and Equipment	146,745	79%	▲	S	Timing	New plant not yet ordered

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2025

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Closing 30/06/2025	This Time Last Year 30/09/2024	Current 30/09/2025
		$	$	$
Current Assets				
Cash Unrestricted	4	3,243,751	6,155,289	6,372,457
Cash Restricted - Conditions over Grants	11	109,118	154,444	161,242
Cash Restricted - Reserves	4	2,221,217	2,092,673	2,221,217
Receivables - Rates	6	(88,919)	3,230,492	3,471,964
Receivables - Other	6	385,016	209,956	288,838
Inventories		789	(905)	2,638
		5,870,971	11,841,949	12,518,357
Less: Current Liabilities				
Payables		(1,644,487)	(1,447,864)	(1,239,470)
Contract Liabilities		(79,120)	(348,881)	(178,337)
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)	(2,789,996)	(2,304,689)
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**	**7,230,914**	**8,480,680**



Comments - Net Current Funding Position

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2025

Note 4: Cash and Investments

		Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
		$	$	$	$	$			
(a)	**Cash Deposits**								
	Municipal Bank Account	1,032,490				1,032,490	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	5,500,000				500,000	Bendigo	3.75%	28-Oct-25
						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
	Reserve Bank - Term Deposit Investments		2,200,000			2,200,000	Bendigo	4.35%	09-Jan-26
(c)	**Investments**								
	Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
	Total	**6,533,690**	**2,221,217**	**10**	**45,500**	**8,800,416**			

Comments/Notes - Investments

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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
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								79,082
								79,082
					0	**0**	**79,082**	

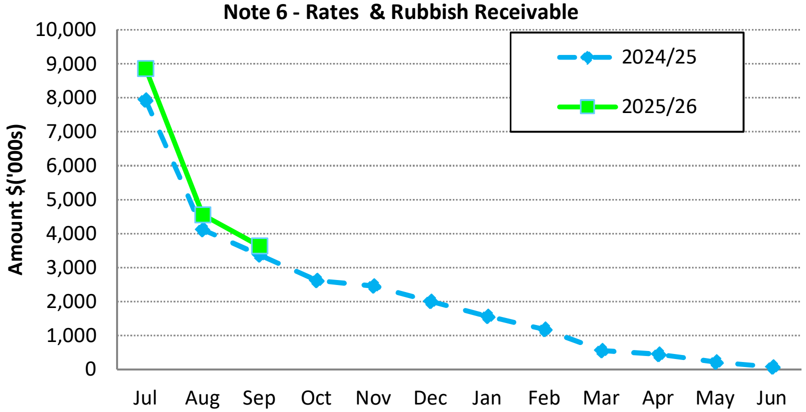
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2025

Note 6: Receivables

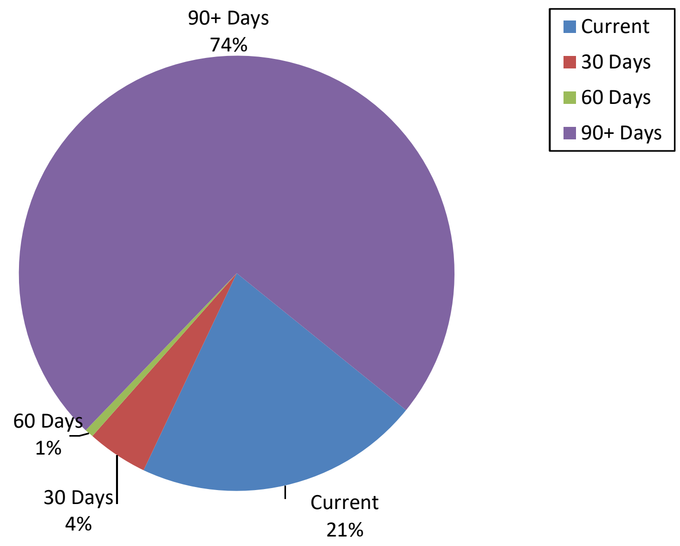
Receivables - Rates & Rubbish	30 September 2025	30 June 2025
	$	$
Opening Arrears Previous Years	76,298	151,071
Levied this year	9,286,880	8,502,368
Less Collections to date	(5,725,997)	(8,577,141)
Equals Current Outstanding	**3,637,181**	**76,298**
Net Rates Collectable	**3,637,181**	**76,298**
% Collected	61.15%	99.12%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	$	$	$	$	$
Receivables - General	31,791	6,783	961	110,510	150,045
Balance per Trial Balance					
Sundry Debtors					149,240
Receivables - Other					139,598
Total Receivables General Outstanding					**288,838**

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

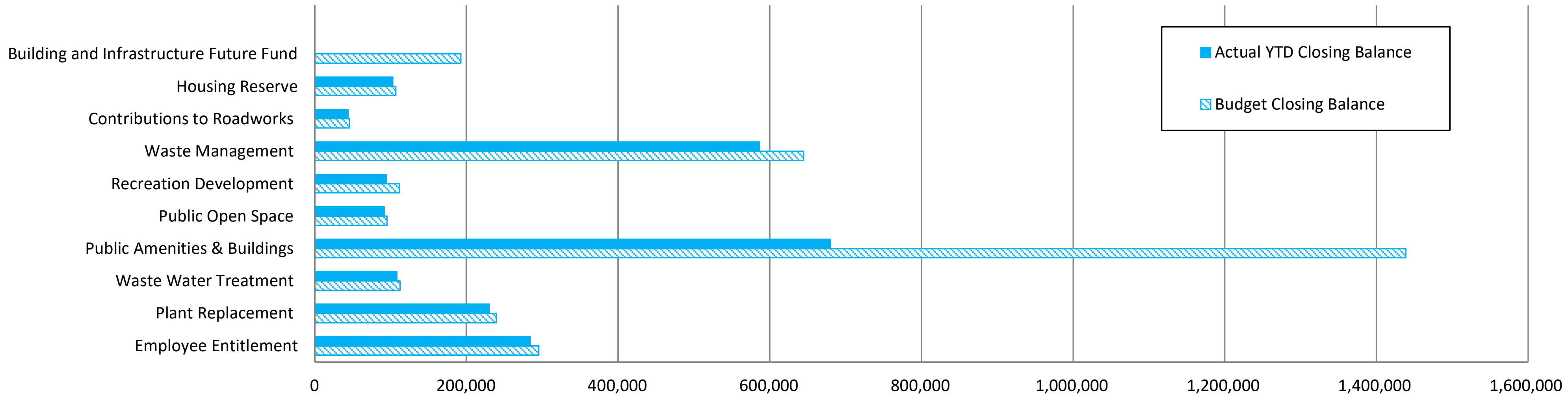


SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2025

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 30 September 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)					10,455	5,000		(5,455)
MVU715	CH1263 2014 HOLDEN COLORADO TTOP (MUCHEA LANDFILL) (CH1263) was CH5007					12,727	8,000		(4,727)
MVU330	CH0 2018 FORD RANGER MY DOUBLE CC XL 3.2D 6A 4X4 (EMTS) (P0A)					7,273	10,000	2,727	
	CH1611 ISUZU FIRE ENGINE - MUCHEA BFB					50,000	50,000	0	
		0	**0**	**0**	**0**	**448,273**	**869,289**	**431,198**	**(10,182)**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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	30,782	8,665	4,516,808	4,469,090	100,000	0	4,569,090
UV	0.50690	807	635,940,000	3,223,580			3,223,580	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**	**30,782**	**8,665**	**7,740,388**	**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**	**30,782**	**8,665**	**8,215,788**	**8,160,707**	**149,830**	**0**	**8,310,537**
Discounts							0				0
Concession							0				0
Amount from General Rates							**8,215,788**				**8,310,537**
Ex-Gratia Rates							0	4,134			4,571
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							**8,215,788**				**8,315,108**

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 30 September 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	150	600	600	9	0	0	0
Law, Order and Public Safety												0
Contribution - Fire Prevention	Various	Non-operating	0	0	31,584	7,896	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	80,846	323,387	323,387	234,000	(126,586)	107,413	107,413
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
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	0	46,801	46,801
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	873	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	(2,509)	(2,509)	0
Grant - Regional Road Group - Wells Glover Road	Regional Road Group	Non-operating	0	0	157,001	39,250	157,001	157,001	0	(3,341)	(3,341)	0
Grant - Regional Road Group - North Road	Regional Road Group	Non-operating	0	0	546,952	136,738	546,952	546,952	0	(12,622)	(12,622)	0
Grant - Roads to Recovery - Chittering Valley Rd	Roads to Recovery	Non-operating	0	0	391,985	97,996	391,985	391,985	0	(136,990)	(136,990)	0
Grant - Roads to Recovery - Flat Rocks Rd	Roads to Recovery	Non-operating	0	0	391,985	97,996	391,985	391,985	0	0	0	0
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	97,384	24,346	97,384	97,384	0	(2,127)	(2,127)	0
Grant - Black Spot - Mooliabeenee Road	Main Roads WA	Non-operating	0	0	197,800	49,450	197,800	197,800	0	(8,579)	(8,579)	0
Grant - Black Spot - Muchea South Road	Main Roads WA	Non-operating	0	0	190,634	47,658	190,634	190,634	0	(11,284)	(11,284)	0
Grant - WSFN Wheatbelt Secondary Freight Network	Main Roads WA	Non-operating	0	0	61,600	15,400	61,600	61,600	0	0	0	0
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	1,325	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	11,018	(13,972)	(2,954)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	900	0	900	900	900	909	(13,972)	(13,063)	0
Grant - Taste of Chittering	LotteryWest	Operating - Tied	0	20,000	0	20,000	20,000	20,000	20,000	(13,972)	6,028	6,028
Grant - Taste of Chittering	Tourism WA	Operating	0	5,000	0	5,000	5,000	5,000	8,400	(13,972)	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	249	1,000	1,000	0	0	0	0
Grant - Economic Development	Various	Operating - Tied	0	5,000	0	1,248	5,000	5,000	0	0	0	0
TOTALS			**109,118**	**2,019,239**	**2,621,509**	**1,117,248**	**4,640,748**	**4,640,748**	**731,939**	**(505,589)**	**(55,926)**	**161,242**
												161,242
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,377,812	0	468,638	1,377,812	1,377,812	465,012	(73,617)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	641,427	0	116,343	641,427	641,427	265,927	(169,439)	96,487	113,441
Non-operating	Non-operating Grants, Subsidies and Contributions		109,118	0	2,621,509	532,267	2,621,509	2,621,509	1,000	(262,532)	(152,414)	47,801
TOTALS			**109,118**	**2,019,239**	**2,621,509**	**1,117,248**	**4,640,748**	**4,640,748**	**731,939**	**(505,589)**	**(55,926)**	**161,242**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 30 Sep 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	0.00	(151,956.07)	**324,124.07**
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	27,318.49	(26,010.62)	**32,544.98**
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	28,318.49	(209,448.56)	**621,621.90**
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**	**28,318.49**	**(209,448.56)**	**621,621.90**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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)	(11,646)	3,951	
Total - Law, Order & Public Safety				**0**	**(7,695)**	**(7,695)**	**(46,584)**	**(46,584)**	**(11,646)**	**3,951**	
Education & Welfare											
Ferguson House Building (Capital)	4080610	510	BC180	0	(2,361)	(2,361)	(6,200)	(6,200)	(1,548)	(813)	
Total - Education & Welfare				**0**	**(2,361)**	**(2,361)**	**(6,200)**	**(6,200)**	**(1,548)**	**(813)**	
Housing											
Unit 1/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC201	0	0	0	(9,000)	(9,000)	(2,250)	2,250	
Total - Housing				**0**	**0**	**0**	**(9,000)**	**(9,000)**	**(2,250)**	**2,250**	
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)	(1,623)	(5,181)	
Total - Community Amenities				**0**	**(6,804)**	**(6,804)**	**(18,500)**	**(18,500)**	**(13,623)**	**6,819**	
Recreation And Culture											
Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0	(17,000)	(17,000)	(4,248)	4,248	
Lower Chittering Hall Buildings (Capital)	4110110	510	BC312	0	0	0	(6,500)	(6,500)	(1,623)	1,623	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	(64,026)	(64,026)	(104,849)	(104,849)	(26,205)	(37,821)	
Lower Chittering Youth & Community Hub (Capital)	4110110	510	BC316	0	(12,386)	(12,386)	(1,400,000)	(1,400,000)	(349,995)	337,609	
Sandown Park Modus Ablution Block Building (Capital)	4110110	510	BC339	0	0	0	(17,149)	(17,149)	(4,284)	4,284	
Chittering Museum Buildings (Capital)	4110310	510	BC382	0	0	0	(6,000)	(6,000)	(1,497)	1,497	
Muchea Recreaton Centre Redevelopment	4110310	510	BC384	0	0	0	(8,999)	(8,999)	(2,247)	2,247	
Total - Recreation And Culture				**0**	**(76,412)**	**(76,412)**	**(1,560,497)**	**(1,560,497)**	**(390,099)**	**313,687**	
Transport											
Depot Buildings (Capital)	4120110	510	BC410	0	0	0	(5,000)	(5,000)	(1,248)	1,248	
Total - Transport				**0**	**0**	**0**	**(5,000)**	**(5,000)**	**(1,248)**	**1,248**	
Total - Buildings				**0**	**(93,273)**	**(93,273)**	**(1,645,781)**	**(1,645,781)**	**(420,414)**	**327,141**	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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)	(62,499)	62,499	
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)**	**(62,499)**	**62,499**	
Transport											
CH0 - New Works Vehicle 4x4	4120330	530	PA00	0	0	0	(65,000)	(65,000)	(16,248)	16,248	
New - Padfoot Roller - Muchea Landfill	4120330	530	PA011	0	(40,000)	(40,000)	(70,000)	(70,000)	(70,000)	30,000	
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)	(2,499)	2,499	
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	0	0	(60,000)	(60,000)	(15,000)	15,000	
CH1263 Landfill Vehicle	4120330	530	PA1263	0	0	0	(60,000)	(60,000)	(15,000)	15,000	
CH6792 New Building Maint Trailer	4120330	530	PA1283	0	0	0	(22,000)	(22,000)	(5,499)	5,499	
Total - Transport				**0**	**(40,000)**	**(40,000)**	**(327,500)**	**(327,500)**	**(124,246)**	**84,246**	
Total - Plant , Equip. & Vehicles				**0**	**(40,000)**	**(40,000)**	**(655,586)**	**(655,586)**	**(186,745)**	**146,745**	
Roads (Non Town)											
Transport											
Chittering Valley Road (R2R)	4120145	540	R2R007	0	(136,990)	(136,990)	(311,431)	(311,431)	(136,990)	0	
Flat Rocks Road (R2R)	4120145	540	R2R011	0	0	0	(147,569)	(147,569)	0	0	
Bindoon-Dewars Pool Road (RRG)	4120149	540	RRG003	0	(2,509)	(2,509)	(61,260)	(61,260)	(2,560)	51	
Wells Glover Road Final Seal (RRG)	4120149	540	RRG009	0	(3,341)	(3,341)	(232,502)	(232,502)	(3,341)	0	
North Road (Rrg)	4120149	540	RRG012	0	(12,622)	(12,622)	(812,486)	(812,486)	(12,622)	0	
Mooliabeenee Road (BS)	4120153	540	RBS001	0	(8,579)	(8,579)	(231,758)	(231,758)	(7,558)	(1,022)	
Blue Plains/Maddern (BS)	4120153	540	RBS006	0	(2,127)	(2,127)	(57,561)	(57,561)	(2,100)	(27)	
Muchea Road South (BS)	4120153	540	RBS036	0	(11,284)	(11,284)	(189,067)	(189,067)	(10,134)	(1,150)	
Total - Transport				**0**	**(177,452)**	**(177,452)**	**(2,043,635)**	**(2,043,635)**	**(175,304)**	**(2,148)**	
Total - Roads (Non Town)				**0**	**(177,452)**	**(177,452)**	**(2,043,635)**	**(2,043,635)**	**(175,304)**	**(2,148)**	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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	0	0	(34,938)	(34,938)	0	0	
Total - Transport				**0**	**0**	**0**	**(245,353)**	**(245,353)**	**0**	**0**	
Total - Roads (Town)				**0**	**0**	**0**	**(245,353)**	**(245,353)**	**0**	**0**	
Parks & Ovals											
Community Amenities											
Cemetery Memorial Gardens Infrastructure Parks (Capital)	4100770	570	PC300	0	0	0	(6,500)	(6,500)	(1,623)	1,623	
Total - Community Amenities				**0**	**0**	**0**	**(6,500)**	**(6,500)**	**(1,623)**	**1,623**	
Recreation And Culture											
Mountain Bike Park (Capital)	4110370	570	PC361	0	(85,080)	(85,080)	(184,326)	(184,326)	(85,080)	0	
Total - Recreation And Culture				**0**	**(85,080)**	**(85,080)**	**(184,326)**	**(184,326)**	**(85,080)**	**0**	
Total - Parks & Ovals				**0**	**(85,080)**	**(85,080)**	**(190,826)**	**(190,826)**	**(86,703)**	**1,623**	
Infrastructure - Other											
Law, Order & Public Safety											
FIRE - Australia Fire Danger Rating System Signs	4050190	590	OC238	0	0	0	(22,500)	(22,500)	(5,619)	5,619	
Fire - Water Tank Sandown Park - Infrastructure (Capital)	4050190	590	OC501	0	0	0	(197,031)	(197,031)	(49,257)	49,257	
Total - Law, Order & Public Safety				**0**	**0**	**0**	**(219,531)**	**(219,531)**	**(54,876)**	**54,876**	
Recreation And Culture											
Sussex Bend Reserve Infrastructure Other (Capital)	4110390	590	OC306	0	0	0	(32,069)	(32,069)	(8,016)	8,016	
Mountain Bike Park Infrastructure Other (Capital)	4110390	590	OC361	0	(15,651)	(15,651)	(106,584)	(106,584)	(26,646)	10,995	
Muchea Recreation Centre Infrastructure Other (Capital)	4110390	590	OC384	0	0	0	(59,000)	(59,000)	(14,748)	14,748	
Total - Recreation And Culture				**0**	**(15,651)**	**(15,651)**	**(197,653)**	**(197,653)**	**(49,410)**	**33,759**	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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)	(6,249)	6,249	
Total - Transport				**0**	**0**	**0**	**(25,000)**	**(25,000)**	**(6,249)**	**6,249**	
Total - Infrastructure - Other				**0**	**(15,651)**	**(15,651)**	**(442,184)**	**(442,184)**	**(110,535)**	**94,884**	
Capital Expenditure Total				**0**	**(411,456)**	**(411,456)**	**(5,223,364)**	**(5,223,364)**	**(979,701)**	**568,245**	

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

Buildings	510	0	(93,273)	(93,273)	(1,645,781)	(1,645,781)	(420,414)	327,141
Right of Use Assets	516	0	0	0	(78,086)	(78,086)	0	0
Plant & Equipment	530	0	(40,000)	(40,000)	(577,500)	(577,500)	(186,745)	146,745
Infrastructure Roads	540	0	(177,452)	(177,452)	(2,288,988)	(2,288,988)	(175,304)	(2,148)
Infrastructure Parks & Ovals	570	0	(85,080)	(85,080)	(190,826)	(190,826)	(86,703)	1,623
Infrastructure Other	590	0	(15,651)	(15,651)	(442,184)	(442,184)	(110,535)	94,884
		0	**(411,456)**	**(411,456)**	**(5,223,364)**	**(5,223,364)**	**(979,701)**	**568,245**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2025

Note 14: Lease Liabilities

(a) Lease Repayments

			New Leases			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**
			$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
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.