



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 21 OCTOBER 2026**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
CS01 – 10/26	List of Accounts Paid for the Period Ending 30 September 2026 Attachments 1. List of Accounts Paid as at 30 September 2026 or other purchasing cards	01 – 07
CS02 – 10/26	Monthly Financial Report for the Period Ending 30 September 2026 Attachments 1 Monthly Financial Report for the Period Ending 30 September 2026	08 – 34

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 30 SEPTEMBER 2026 PRESENTED TO THE
COUNCIL MEETING ON THE 21 OCTOBER 2026

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 21 October 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 7227	\$ 147,409.30	1	1	1	Municipal Fund
Payroll	PR 7231	\$ 146,846.94	1	1	1	Municipal Fund
EFT30749	EFT30906	\$836,346.83	1	5	1	Municipal Fund
Direct	Debit	\$ 251,217.74	5	6	1	Municipal Fund
Cheque	Cheque	\$ -	7	7	1	Municipal Fund
	Total	\$ 1,381,820.81				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report - 8 October 2026

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
Payroll Payments					
1	PR 7227	09/09/2026	Payroll		\$ 147,409.30
2	PR 7231	23/09/2026	Payroll		\$ 146,846.94
					\$ 294,256.24
EFT Payments					
	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
1	EFT30749	11/09/2026	A & M Flooring Pty Ltd (Choices Flooring Bellevue)		\$ 8,200.00
2	EFT30750	11/09/2026	AMPAC Debt Recovery		\$ 3,751.00
3	EFT30751	11/09/2026	Ace Security & Event Services		\$ 1,633.50
4	EFT30752	11/09/2026	All Filters		\$ 4,760.01
5	EFT30753	11/09/2026	Aussie Natural Spring Water		\$ 64.98
6	EFT30754	11/09/2026	Austech Illusions Pty Ltd		\$ 475.00
7	EFT30755	11/09/2026	Australia Post		\$ 3,627.95
8	EFT30756	11/09/2026	Australian Taxation Office (ATO)		\$ 71,064.00
9	EFT30757	11/09/2026	Avantgarde Technologies Pty Ltd		\$ 45,412.24
	5306	03/09/2026	Avantgarde Technologies Pty Ltd	\$ 15,465.13	
	5307	03/09/2026	Avantgarde Technologies Pty Ltd	\$ 7,240.99	
	5384	01/09/2026	Avantgarde Technologies Pty Ltd	\$ 15,465.13	
	5385	01/09/2026	Avantgarde Technologies Pty Ltd	\$ 7,240.99	
10	EFT30758	11/09/2026	Avivar Pty Ltd T-As Workwear Supplies		\$ 3,485.77
	INV-0060	01/09/2026	Avivar Pty Ltd T-As Workwear Supplies	\$ 238.60	
	INV-0074	01/09/2026	Avivar Pty Ltd T-As Workwear Supplies	\$ 632.50	
	INV-0075	01/09/2026	Avivar Pty Ltd T-As Workwear Supplies	\$ 160.60	
	INV-0076	01/09/2026	Avivar Pty Ltd T-As Workwear Supplies	\$ 120.95	
	INV-0077	01/09/2026	Avivar Pty Ltd T-As Workwear Supplies	\$ 101.75	
	INV-0078	01/09/2026	Avivar Pty Ltd T-As Workwear Supplies	\$ 93.67	
	INV-0079	01/09/2026	Avivar Pty Ltd T-As Workwear Supplies	\$ 196.90	
	INV-0080	01/09/2026	Avivar Pty Ltd T-As Workwear Supplies	\$ 703.56	
	INV-0081	01/09/2026	Avivar Pty Ltd T-As Workwear Supplies	\$ 21.45	
	INV-0082	01/09/2026	Avivar Pty Ltd T-As Workwear Supplies	\$ 28.60	
	INV-0083	01/09/2026	Avivar Pty Ltd T-As Workwear Supplies	\$ 57.75	
	INV-0123	01/09/2026	Avivar Pty Ltd T-As Workwear Supplies	\$ 561.28	
	INV-0124	01/09/2026	Avivar Pty Ltd T-As Workwear Supplies	\$ 568.16	
11	EFT30759	11/09/2026	Avon Waste		\$ 23,517.16
	00078765	01/09/2026	Avon Waste	\$ 710.00	
	00078756	01/09/2026	Avon Waste	\$ 22,807.16	
12	EFT30760	11/09/2026	Barry Vincenti Water Divining Services		\$ 1,000.00
13	EFT30761	11/09/2026	Bindoon Mechanical Pty Ltd		\$ 31,644.79
	4246	09/09/2026	Bindoon Mechanical Pty Ltd	\$ 10,478.40	
	4247	09/09/2026	Bindoon Mechanical Pty Ltd	\$ 5,155.74	
	4248	09/09/2026	Bindoon Mechanical Pty Ltd	\$ 9,048.29	
	4252	10/09/2026	Bindoon Mechanical Pty Ltd	\$ 6,962.36	
14	EFT30762	11/09/2026	BlackBox Control		\$ 1,341.50
15	EFT30763	11/09/2026	Blackwoods		\$ 573.76
16	EFT30764	11/09/2026	Bragskale Pty Ltd		\$ 10,010.00
17	EFT30765	11/09/2026	Bunnings Building Supplies		\$ 479.26
	2174-01484943	01/09/2026	Bunnings Building Supplies	\$ 350.24	
	2174-01585690	01/09/2026	Bunnings Building Supplies	\$ 129.02	
18	EFT30766	11/09/2026	CWA Bindoon Belles		\$ 300.00
19	EFT30767	11/09/2026	Chittering Health Service		\$ 154.00
20	EFT30768	11/09/2026	Chittering Scout Group		\$ 400.00
21	EFT30769	11/09/2026	Chris Waldie		\$ 100.00
22	EFT30770	11/09/2026	Coo-ee Couriers & Transport		\$ 196.19
23	EFT30771	11/09/2026	D & N Mechanical Services		\$ 11,225.54
	00000560	01/09/2026	D & N Mechanical Services	\$ 4,276.84	
	00000561	01/09/2026	D & N Mechanical Services	\$ 2,145.00	
	00000562	01/09/2026	D & N Mechanical Services	\$ 4,803.70	
24	EFT30772	11/09/2026	Department Of Child Support Registrar		\$ 437.24
25	EFT30773	11/09/2026	Department of Fire and Emergency (DFES)		\$ 109,599.30
26	EFT30774	11/09/2026	Department of Local Government, Industry Regulation & Safety		\$ 6,250.23
27	EFT30775	11/09/2026	Department of the Premier & Cabinet, State Law Publisher		\$ 585.48
28	EFT30776	11/09/2026	Dun Direct Pty Ltd (Dunning's)		\$ 14,929.32
29	EFT30777	11/09/2026	Dynamic Group Electrical Air & Data		\$ 3,360.37
	INV-172301	01/09/2026	Dynamic Group Electrical Air & Data	\$ 1,850.64	
	INV-172311	01/09/2026	Dynamic Group Electrical Air & Data	\$ 1,509.73	
30	EFT30778	11/09/2026	Easi Packaging Trading as Easi		\$ 1,933.49
31	EFT30779	11/09/2026	Ecowater Services Pty Ltd		\$ 935.20
	RM102643	01/09/2026	Ecowater Services Pty Ltd	\$ 302.60	
	RM102644	01/09/2026	Ecowater Services Pty Ltd	\$ 302.60	
	RM102901	01/09/2026	Ecowater Services Pty Ltd	\$ 330.00	
32	EFT30780	11/09/2026	Ellie Steele		\$ 200.00
33	EFT30781	11/09/2026	Enchanted Characters Pty Ltd		\$ 1,320.00
34	EFT30782	11/09/2026	Everjazz Pty Ltd T/As Alarm Asset Group		\$ 102.75
35	EFT30783	11/09/2026	Frontline Fire & Rescue Equipment		\$ 49.50
36	EFT30784	11/09/2026	Greenwood Party Hire		\$ 10,910.00
	B24958	02/09/2026	Greenwood Party Hire	\$ 9,470.00	
	0209	02/09/2026	Greenwood Party Hire	\$ 1,440.00	
37	EFT30785	11/09/2026	Hoopla ANZ LLC		\$ 67.76
38	EFT30786	11/09/2026	Hopkins Aus Pty Ltd T/A J & K Hopkins		\$ 2,005.00

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	T40840	03/09/2026	Hopkins Aus Pty Ltd T/A J & K Hopkins	\$ 1,258.00	
	T40841	03/09/2026	Hopkins Aus Pty Ltd T/A J & K Hopkins	\$ 747.00	
39	EFT30787	11/09/2026	Infrabuild Steel Centre T/As Midalia Steel		\$ 7,473.11
	68029272	01/09/2026	Infrabuild Steel Centre T/As Midalia Steel	\$ 4,708.88	
	68033260	01/09/2026	Infrabuild Steel Centre T/As Midalia Steel	\$ 2,764.23	
40	EFT30788	11/09/2026	Ingenua Pty Ltd		\$ 12,293.88
	INV-102302	01/09/2026	Ingenua Pty Ltd	\$ 5,428.50	
	INV-102303	01/09/2026	Ingenua Pty Ltd	\$ 3,052.50	
	INV-102304	01/09/2026	Ingenua Pty Ltd	\$ 3,812.88	
41	EFT30789	11/09/2026	InterFire Agencies		\$ 11,609.31
	INV-27644	01/09/2026	InterFire Agencies	\$ 10,394.12	
	INV-27678	02/09/2026	InterFire Agencies	\$ 422.40	
	INV-27686	03/09/2026	InterFire Agencies	\$ 792.79	
42	EFT30790	11/09/2026	J & RM Loudon		\$ 1,023.00
43	EFT30791	11/09/2026	JTagz Pty Ltd		\$ 581.08
44	EFT30792	11/09/2026	Jessica Proctor (Batten)		\$ 600.00
45	EFT30793	11/09/2026	Jewel Liliun Music		\$ 150.00
46	EFT30794	11/09/2026	Jive Media Solutions		\$ 64.90
47	EFT30795	11/09/2026	John Barlow		\$ 50.00
48	EFT30796	11/09/2026	Kleen West Distributors		\$ 1,321.93
49	EFT30797	11/09/2026	Koppelen Global Pty Ltd T/as LGC Equipment Hire		\$ 1,377.20
	13421	01/09/2026	Koppelen Global Pty Ltd T/as LGC Equipment Hire	\$ 1,183.60	
	13659	04/09/2026	Koppelen Global Pty Ltd T/as LGC Equipment Hire	\$ 193.60	
50	EFT30798	11/09/2026	LGRCEU (WA)		\$ 24.00
51	EFT30799	11/09/2026	Landgate Customer Account		\$ 2,370.15
52	EFT30800	11/09/2026	Les Cooke Instrument Co Pty Ltd		\$ 1,860.32
53	EFT30801	11/09/2026	Lions Club Gingin Chittering		\$ 300.00
54	EFT30802	11/09/2026	Local Government Professionals Australia WA Inc		\$ 935.00
55	EFT30803	11/09/2026	Lock, Stock & Farrell		\$ 509.50
56	EFT30804	11/09/2026	Main Roads Western Australia		\$ 19,797.40
57	EFT30805	11/09/2026	McLeods Lawyers Pty Ltd		\$ 402.60
58	EFT30806	11/09/2026	Mikayla Ruth Photography		\$ 1,100.00
59	EFT30807	11/09/2026	Moustachery BBQ Smoke Grill		\$ 8,800.00
60	EFT30808	11/09/2026	Northern Valley Plumbing Pty Ltd		\$ 5,182.00
	INV-2347	01/09/2026	Northern Valley Plumbing Pty Ltd	\$ 682.00	
	INV-2334	04/09/2026	Northern Valley Plumbing Pty Ltd	\$ 4,500.00	
61	EFT30809	11/09/2026	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		\$ 257.80
	INV-0353	01/09/2026	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 100.00	
	INV-0354	01/09/2026	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 157.80	
62	EFT30810	11/09/2026	Officeworks		\$ 336.00
63	EFT30811	11/09/2026	Old MacDonalds Travelling Farms WA East		\$ 1,254.00
64	EFT30812	11/09/2026	OnPress Digital Print Solutions		\$ 432.30
65	EFT30813	11/09/2026	Online Media		\$ 77.00
66	EFT30814	11/09/2026	Open Systems Technology T/As CouncilFirst		\$ 20,350.00
	SI009911	01/09/2026	Open Systems Technology T/As CouncilFirst	\$ 7,150.00	
	SI009910	01/09/2026	Open Systems Technology T/As CouncilFirst	\$ 13,200.00	
67	EFT30815	11/09/2026	PAV Sales & Installation		\$ 1,408.00
68	EFT30816	11/09/2026	Pingarning Pty Ltd (Prompt Safety Solutions)		\$ 1,430.00
69	EFT30817	11/09/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed		\$ 28,999.99
	CPW1052	01/09/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed	\$ 28,559.99	
	CPW1055	03/09/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed	\$ 220.00	
	CPW1056	03/09/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed	\$ 220.00	
70	EFT30818	11/09/2026	RJWR Pty Ltd T/as Bindoon Mowers & Machinery		\$ 1,419.00
71	EFT30819	11/09/2026	Retro Roads		\$ 8,087.13
72	EFT30820	11/09/2026	Rusty's Electrical		\$ 1,650.00
73	EFT30821	11/09/2026	Securex Security Systems & Services		\$ 487.60
	420362	08/09/2026	Securex Security Systems & Services	\$ 336.00	
	420357	08/09/2026	Securex Security Systems & Services	\$ 151.60	
74	EFT30822	11/09/2026	Shawmac Traffic & Safety Pty Ltd		\$ 5,060.00
75	EFT30823	11/09/2026	Shire Of Chittering		\$ 200.00
76	EFT30824	11/09/2026	Simone Campbell		\$ 650.00
77	EFT30825	11/09/2026	St John Ambulance Aust Chittering Gingin		\$ 750.20
78	EFT30826	11/09/2026	State Library of Western Australia		\$ 396.55
79	EFT30827	11/09/2026	Stewart & Heaton Clothing Co Pty Ltd		\$ 6,878.50
	SIN-4345673	01/09/2026	Stewart & Heaton Clothing Co Pty Ltd	\$ 5,796.67	
	SIN-4356559	04/09/2026	Stewart & Heaton Clothing Co Pty Ltd	\$ 1,081.83	
80	EFT30828	11/09/2026	Supagas Pty Limited		\$ 1,016.40
81	EFT30829	11/09/2026	Synergy		\$ 24,581.20
82	EFT30830	11/09/2026	Team Global Express Pty Ltd		\$ 197.60
83	EFT30831	11/09/2026	Telstra Limited		\$ 8,703.62
	K422219861-5	01/09/2026	Telstra Limited	\$ 8,703.55	
	T311 AUG 2026	08/09/2026	Telstra Limited	\$ 0.07	
84	EFT30832	11/09/2026	Terence Hehir		\$ 50.00
85	EFT30833	11/09/2026	The Hive @ Little Eeden		\$ 420.00
86	EFT30834	11/09/2026	The Local Larder of Bindoon		\$ 8,140.00
	INV-0566	01/09/2026	The Local Larder of Bindoon	\$ 7,700.00	
	INV-0557	01/09/2026	The Local Larder of Bindoon	\$ 440.00	
87	EFT30835	11/09/2026	Vanguard Print		\$ 363.25
88	EFT30836	11/09/2026	WALGA		\$ 1,969.00

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
89	EFT30837	11/09/2026	WATFS Pty Ltd (WA Temporary Fencing)		\$ 6,347.00
	J12296	01/09/2026	WATFS Pty Ltd (WA Temporary Fencing)	\$ 5,687.00	
	J15697	02/09/2026	WATFS Pty Ltd (WA Temporary Fencing)	\$ 660.00	
90	EFT30838	11/09/2026	Water Corporation		\$ 54.18
91	EFT30839	11/09/2026	Wex Australia Pty Ltd		\$ 3,007.45
92	EFT30840	11/09/2026	Zone 50 Engineering Surveys Pty Ltd		\$ 5,571.50
	INV-1997	01/09/2026	Zone 50 Engineering Surveys Pty Ltd	\$ 1,810.60	
	INV-1998	01/09/2026	Zone 50 Engineering Surveys Pty Ltd	\$ 3,760.90	
93	EFT30841	30/09/2026	ATI-Mirage Training & Business Solutions Pty Ltd T/As ATI-Mirage		\$ 2,692.80
94	EFT30842	30/09/2026	Aussie Natural Spring Water		\$ 10.83
95	EFT30843	30/09/2026	Avon Waste		\$ 22,757.23
96	EFT30844	30/09/2026	BEAT - Bindoon Theatre Inc		\$ 500.00
97	EFT30845	30/09/2026	Bindoon & Districts Historical Society		\$ 1,200.00
98	EFT30846	30/09/2026	Chittering Creative Collective		\$ 600.00
99	EFT30847	30/09/2026	Chittering Incident Support Brigade		\$ 95.37
100	EFT30848	30/09/2026	City of Albany		\$ 13,149.40
101	EFT30849	30/09/2026	Civil Products WA		\$ 2,003.10
102	EFT30850	30/09/2026	D & N Mechanical Services		\$ 14,667.80
	00000567	17/09/2026	D & N Mechanical Services	\$ 6,141.70	
	00000568	22/09/2026	D & N Mechanical Services	\$ 7,096.10	
	00000569	22/09/2026	D & N Mechanical Services	\$ 1,430.00	
103	EFT30851	30/09/2026	David Dewar		\$ 11,946.75
104	EFT30852	30/09/2026	Department Of Child Support Registrar		\$ 408.73
105	EFT30853	30/09/2026	Department of Water & Environmental Regulation		\$ 1,042.80
106	EFT30854	30/09/2026	Dodgy Bros Dogeball		\$ 4,565.00
107	EFT30855	30/09/2026	Dynamic Group Electrical Air & Data		\$ 5,589.88
	INV-172329	16/09/2026	Dynamic Group Electrical Air & Data	\$ 335.50	
	INV-172350	24/09/2026	Dynamic Group Electrical Air & Data	\$ 2,770.58	
	INV-172351	24/09/2026	Dynamic Group Electrical Air & Data	\$ 315.93	
	INV-172352	24/09/2026	Dynamic Group Electrical Air & Data	\$ 396.00	
	INV-172354	24/09/2026	Dynamic Group Electrical Air & Data	\$ 1,771.87	
108	EFT30856	30/09/2026	Easi Packaging Trading as Easi		\$ 2,311.29
109	EFT30857	30/09/2026	Ecowater Services Pty Ltd		\$ 1,278.00
	RM102953	15/09/2026	Ecowater Services Pty Ltd	\$ 302.60	
	RM102950	17/09/2026	Ecowater Services Pty Ltd	\$ 302.60	
	RM102951	17/09/2026	Ecowater Services Pty Ltd	\$ 302.60	
	RM102952	21/09/2026	Ecowater Services Pty Ltd	\$ 370.20	
110	EFT30858	30/09/2026	Freedom Fairies		\$ 1,331.00
111	EFT30859	30/09/2026	Frontline Fire & Rescue Equipment		\$ 261.86
112	EFT30860	30/09/2026	Fuel Distributors Of Western Australia Pty Ltd		\$ 2,078.43
	00826836	23/09/2026	Fuel Distributors Of Western Australia Pty Ltd	\$ 624.43	
	00826720	23/09/2026	Fuel Distributors Of Western Australia Pty Ltd	\$ 1,454.00	
113	EFT30861	30/09/2026	Fullworks Fire Safety Australia		\$ 1,869.62
114	EFT30862	30/09/2026	H+H Architects		\$ 5,742.00
115	EFT30863	30/09/2026	Harriet Murphy		\$ 84.00
116	EFT30864	30/09/2026	Harvis Capital Pty Ltd		\$ 19,364.85
117	EFT30865	30/09/2026	Instant Products Group Pty Ltd		\$ 698.94
118	EFT30866	30/09/2026	InterFire Agencies		\$ 3,050.32
119	EFT30867	30/09/2026	JB Hi-Fi Group Pty Ltd		\$ 613.99
	00240272	07/09/2026	JB Hi-Fi Group Pty Ltd	\$ 296.00	
	00241933	09/09/2026	JB Hi-Fi Group Pty Ltd	\$ 317.99	
120	EFT30868	30/09/2026	JFJ Contracting		\$ 1,642.30
121	EFT30869	30/09/2026	Jewel Lilium Music		\$ 175.00
122	EFT30870	30/09/2026	John Curtis		\$ 4,394.50
123	EFT30871	30/09/2026	Kleen West Distributors		\$ 1,331.06
124	EFT30872	30/09/2026	Kylie Hughes		\$ 4,831.04
125	EFT30873	30/09/2026	LGRCEU (WA)		\$ 24.00
126	EFT30874	30/09/2026	Lions Cancer Institute		\$ 2,200.00
127	EFT30875	30/09/2026	Mary Angus		\$ 5,661.17
128	EFT30876	30/09/2026	McLeods Lawyers Pty Ltd		\$ 4,840.85
	153550	01/09/2026	McLeods Lawyers Pty Ltd	\$ 738.10	
	153568	01/09/2026	McLeods Lawyers Pty Ltd	\$ 1,888.45	
	153645	01/09/2026	McLeods Lawyers Pty Ltd	\$ 1,274.90	
	153646	01/09/2026	McLeods Lawyers Pty Ltd	\$ 939.40	
129	EFT30877	30/09/2026	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)		\$ 2,474.37
	AUG 2026	01/09/2026	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)	\$ 1,984.37	
	10431148	01/09/2026	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)	\$ 250.00	
	10431324	01/09/2026	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)	\$ 240.00	
130	EFT30878	30/09/2026	Muchea Tree Farm		\$ 104.00
131	EFT30879	30/09/2026	Neva Harris		\$ 150.00
132	EFT30880	30/09/2026	Nicholas Grayer		\$ 4,394.50
133	EFT30881	30/09/2026	Northern Valley News		\$ 1,485.00
	INV-4538	10/09/2026	Northern Valley News	\$ 935.00	
	INV-4560	18/09/2026	Northern Valley News	\$ 550.00	
134	EFT30882	30/09/2026	Northern Valley Plumbing Pty Ltd		\$ 9,699.80
	INV-2372	12/09/2026	Northern Valley Plumbing Pty Ltd	\$ 1,595.00	
	INV-2366	18/09/2026	Northern Valley Plumbing Pty Ltd	\$ 1,809.50	
	INV-2388	25/09/2026	Northern Valley Plumbing Pty Ltd	\$ 6,295.30	
135	EFT30883	30/09/2026	Omnibus Services		\$ 242.00

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
136	EFT30884	30/09/2026	OnPress Digital Print Solutions		\$ 4,799.30
137	EFT30885	30/09/2026	Open Systems Technology T/As CouncilFirst		\$ 9,116.77
138	EFT30886	30/09/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed		\$ 16,656.00
	CPW1063	12/09/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed	\$ 1,188.00	
	CPW1064	12/09/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed	\$ 1,188.00	
	CPW1067	16/09/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed	\$ 14,280.00	
139	EFT30887	30/09/2026	Rachel Edwardson		\$ 465.00
140	EFT30888	30/09/2026	Rebecca Foulkes-Taylor		\$ 4,819.34
141	EFT30889	30/09/2026	Rene van Eeden		\$ 4,394.50
142	EFT30890	30/09/2026	Roaming Technologies Pty Ltd		\$ 6,028.00
	000199241	01/09/2026	Roaming Technologies Pty Ltd	\$ 1,485.00	
	00019350	01/09/2026	Roaming Technologies Pty Ltd	\$ 434.50	
	00019473	23/09/2026	Roaming Technologies Pty Ltd	\$ 4,108.50	
143	EFT30891	30/09/2026	Samantha Munro-Pedrotti		\$ 27.26
144	EFT30892	30/09/2026	Seek		\$ 544.50
145	EFT30893	30/09/2026	Shire Of Northam		\$ 5,500.00
146	EFT30894	30/09/2026	Simmonds Laser & Tube Cutting		\$ 1,148.40
147	EFT30895	30/09/2026	Synergy		\$ 234.55
148	EFT30896	30/09/2026	T-Quip		\$ 1,795.30
	153014 #32	10/09/2026	T-Quip	\$ 655.40	
	153115 #21	14/09/2026	T-Quip	\$ 1,139.90	
149	EFT30897	30/09/2026	Talis Consultants Pty Ltd		\$ 1,320.00
150	EFT30898	30/09/2026	The Hive @ Little Eeden		\$ 420.00
151	EFT30899	30/09/2026	The Local Larder of Bindoon		\$ 200.00
152	EFT30900	30/09/2026	Torque Driving Pty Ltd		\$ 3,520.00
153	EFT30901	30/09/2026	WA Stump Grinding		\$ 13,174.00
	INV-0824	01/09/2026	WA Stump Grinding	\$ 8,469.00	
	INV-0836	21/09/2026	WA Stump Grinding	\$ 4,705.00	
154	EFT30902	30/09/2026	WALGA		\$ 132.00
155	EFT30903	30/09/2026	Watertorque Group (Tanks) Pty Ltd		\$ 128.51
156	EFT30904	30/09/2026	Winc Australia Pty Ltd		\$ 519.23
157	EFT30905	30/09/2026	Wren Oil		\$ 239.80
158	EFT30906	30/09/2026	Zone 50 Engineering Surveys Pty Ltd		\$ 3,127.85
					\$836,346.83
	Direct Debits				
	DD12080.1	02/09/2026	Bendigo Bank		\$ 7,951.01
	DD12086.1	09/09/2026	Aware Super		\$ 19,233.23
	DD12086.2	09/09/2026	ING Direct Superannuation Fund		\$ 370.63
	DD12086.3	09/09/2026	Australian Retirement Trust Super		\$ 388.34
	DD12086.4	09/09/2026	AMP Super Fund - Signature Super		\$ 374.31
	DD12086.5	09/09/2026	Resource Super T/as Russell Investments		\$ 149.58
	DD12086.6	09/09/2026	Mercer Tailored Super		\$ 216.59
	DD12086.7	09/09/2026	Care Super		\$ 358.95
	DD12086.8	09/09/2026	CBUS Super		\$ 358.95
	DD12086.9	09/09/2026	Prime Super		\$ 317.01
	DD12086.10	09/09/2026	Rest Superannuation		\$ 2,029.08
	DD12086.11	09/09/2026	Spirit Super		\$ 1,588.78
	DD12086.12	09/09/2026	Hostplus Superannuation Fund		\$ 944.31
	DD12086.13	09/09/2026	Australian Super		\$ 6,900.09
	DD12086.14	09/09/2026	AMP Wealth Personal Superannuation Pension Fund		\$ 85.24
	DD12086.15	09/09/2026	MLC Masterkey Super Fundamentals		\$ 290.75
	DD12086.16	09/09/2026	FirstChoice Wholesale Personal Super		\$ 370.64
	DD12086.17	09/09/2026	Hesta		\$ 349.56
	DD12095.1	13/09/2026	Western Australian Treasury Corporation		\$ 38,828.94
	DD12097.1	20/09/2026	Western Australian Treasury Corporation		\$ 127,105.39
	DD12104.1	23/09/2026	Aware Super		\$ 19,296.54
	DD12104.2	23/09/2026	ING Direct Superannuation Fund		\$ 379.03
	DD12104.3	23/09/2026	Australian Retirement Trust Super		\$ 384.36
	DD12104.4	23/09/2026	AMP Super Fund - Signature Super		\$ 374.31
	DD12104.5	23/09/2026	Resource Super T/as Russell Investments		\$ 224.37
	DD12104.6	23/09/2026	Mercer Tailored Super		\$ 216.59
	DD12104.7	23/09/2026	OnePath Custodians Pty Ltd		\$ 11.80
	DD12104.8	23/09/2026	Care Super		\$ 368.49
	DD12104.9	23/09/2026	CBUS Super		\$ 358.95
	DD12104.10	23/09/2026	Prime Super		\$ 318.74
	DD12104.11	23/09/2026	The Trustee for RobAndMay SMSF		\$ 13.11
	DD12104.12	23/09/2026	Rest Superannuation		\$ 2,001.82
	DD12104.13	23/09/2026	Spirit Super		\$ 1,503.55
	DD12104.14	23/09/2026	Hostplus Superannuation Fund		\$ 938.68
	DD12104.15	23/09/2026	Australian Super		\$ 6,731.88
	DD12104.16	23/09/2026	AMP Wealth Personal Superannuation Pension Fund		\$ 214.47
	DD12104.17	23/09/2026	MLC Masterkey Super Fundamentals		\$ 290.75
	DD12104.18	23/09/2026	FirstChoice Wholesale Personal Super		\$ 420.72
	DD12104.19	23/09/2026	Hesta		\$ 349.56
	DD12106.1	24/09/2026	Fleet Partners Pty Ltd		\$ 4,058.57
	DD12109.1	30/09/2026	Aware Super		\$ 1,260.33
	DD12109.2	30/09/2026	Hesta		\$ 653.04
	DD12109.3	30/09/2026	National Mutual Retirement Fund (Resolution Fund)		\$ 527.34
	DD12109.4	30/09/2026	Rest Superannuation		\$ 527.34

Chq/EFT	Date	Name	Invoice Amount	Payment Amount
DD12109.5	30/09/2026	Australian Retirement Trust Super		\$ 527.34
DD12109.6	30/09/2026	My North Super		\$ 527.34
DD12109.7	30/09/2026	The Trustee for van Eeden Super Fund		\$ 527.34
				\$ 251,217.74
Cheques				\$ -
				\$ 1,381,820.81

LIST OF ACCOUNTS PAID USING PURCHASING CARDS

Credit Card Payments				
DD12080.1	31/08/2026	Bendigo Bank		\$7,951.01
204-01	02/09/2026	Bendigo Bank	\$ 178.50	
204-10	02/09/2026	Bendigo Bank	-\$ 500.00	
204-11	02/09/2026	Bendigo Bank	\$ 10.27	
204-12	02/09/2026	Bendigo Bank	\$ 10.90	
204-13	02/09/2026	Bendigo Bank	\$ 19.40	
204-14	02/09/2026	Bendigo Bank	\$ 20.50	
204-15	02/09/2026	Bendigo Bank	\$ 20.50	
204-16	02/09/2026	Bendigo Bank	\$ 32.00	
204-17	02/09/2026	Bendigo Bank	\$ 19.40	
204-18	02/09/2026	Bendigo Bank	\$ 32.00	
204-19	02/09/2026	Bendigo Bank	\$ 129.50	
204-02	02/09/2026	Bendigo Bank	\$ 500.00	
204-20	02/09/2026	Bendigo Bank	\$ 639.00	
204-21	02/09/2026	Bendigo Bank	\$ 73.00	
204-22	02/09/2026	Bendigo Bank	\$ 83.00	
204-23	02/09/2026	Bendigo Bank	\$ 97.75	
204-24	02/09/2026	Bendigo Bank	\$ 180.45	
204-25	02/09/2026	Bendigo Bank	\$ 254.61	
204-26	02/09/2026	Bendigo Bank	\$ 199.10	
204-27	02/09/2026	Bendigo Bank	\$ 199.10	
204-28	02/09/2026	Bendigo Bank	\$ 12.50	
204-29	02/09/2026	Bendigo Bank	\$ 15.90	
204-03	02/09/2026	Bendigo Bank	\$ 60.50	
204-04	02/09/2026	Bendigo Bank	\$ 32.00	
204-05	02/09/2026	Bendigo Bank	\$ 19.40	
204-06	02/09/2026	Bendigo Bank	\$ 19.40	
204-07	02/09/2026	Bendigo Bank	\$ 38.80	
204-08	02/09/2026	Bendigo Bank	\$ 50.20	
204-09	02/09/2026	Bendigo Bank	\$ 162.28	
204-30	03/09/2026	Bendigo Bank	\$ 208.95	
204-31	03/09/2026	Bendigo Bank	\$ 474.00	
204-32	03/09/2026	Bendigo Bank	\$ 286.95	
204-33	03/09/2026	Bendigo Bank	\$ 25.10	
204-34	03/09/2026	Bendigo Bank	\$ 25.21	
204-35	03/09/2026	Bendigo Bank	\$ 87.96	
204-36	03/09/2026	Bendigo Bank	\$ 210.00	
204-37	03/09/2026	Bendigo Bank	\$ 151.30	
204-38	03/09/2026	Bendigo Bank	\$ 762.00	
204-39	03/09/2026	Bendigo Bank	\$ 1,069.16	
204-40	03/09/2026	Bendigo Bank	\$ 311.59	
204-41	03/09/2026	Bendigo Bank	\$ 311.59	
204-42	03/09/2026	Bendigo Bank	\$ 171.35	
204-43	03/09/2026	Bendigo Bank	\$ 20.00	
204-44	03/09/2026	Bendigo Bank	\$ 99.00	
204-45	03/09/2026	Bendigo Bank	\$ 16.00	
204-46	03/09/2026	Bendigo Bank	\$ 1,110.89	
				\$7,951.01
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	
7034320112671935			\$ 336.93	
7034320112671968			\$ 262.13	
7034320106090498			\$ 442.98	

Chq/EFT	Date	Name	Invoice Amount	Payment Amount
7034320105724931			\$ 2,553.13	
7034320112671950			\$ 4,233.29	
142	30/09/2026	Wex Australia Pty Ltd		\$ 5,338.14
5022 4202			\$ 80.50	
5091 1923			\$ 612.87	
5098 8251			\$ 156.99	
5180 6817			\$ 669.08	
5483 8650			\$ 342.16	
5646 4596			\$ 603.78	
5912 2985			\$ 384.45	
5970 5391			\$ 35.64	
6375 9210			\$ 107.40	
3429 6550			\$ 120.50	
6443 2791			\$ 217.11	
7214 6961			\$ 158.40	
7230 4842			\$ 785.30	
7497 6308			\$ 83.84	
8209 2528			\$ 251.69	
8213 7265			\$ 728.43	
				\$ 22,294.24
				\$ 30,245.25



MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 September 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 15/10/2026

SHIRE OF CHITTERING
Information Summary
For the Period Ended 30 September 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 30 September 2026 of \$11,212,254.

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	▲	\$217,613
Plant and Equipment	▲	\$25,685
Infrastructure Assets - Roads	▲	\$1,040,130
Infrastructure Assets - Footpaths		\$0
Infrastructure Assets - Parks & Ovals	▲	\$30,671

Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$839,429)
Proceeds from Disposal of Assets		\$0

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Lower Chittering Youth & Community Hub (Capital)	0%	\$ 1,046,367	\$ 261,591	\$ 179
Fire - Shire Water Tanks - Infrastructure (Capital)	0%	\$ 281,390	\$ 70,347	\$ -
Julimar Road (Rural Rd Safety Program)	84%	\$ 332,666	\$ 285,000	\$ 279,671
Chittering Road (Rural Rd Safety Program)	2%	\$ 2,579,326	\$ 642,999	\$ 48,101
Ridgetop Ramble	6%	\$ 45,000	\$ 11,223	\$ 2,542
Forrest Hills Parade	3%	\$ 47,500	\$ 11,850	\$ 1,568
Teatree North Road	0%	\$ 132,500	\$ 33,099	\$ -
Flat Rocks Road	0%	\$ 132,500	\$ 33,099	\$ 619
Chittering Valley Road (R2R)	1%	\$ 262,500	\$ 65,598	\$ 3,104
Flat Rocks Road (R2R)	1%	\$ 434,924	\$ 108,687	\$ 3,322
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	42%	\$ 1,271,040	\$ 495,292	\$ 540,172
Capital Grants, Subsidies and Contributions	11%	\$ 5,877,728	\$ 1,469,429	\$ 630,000
	16%	\$ 7,148,768	\$ 1,964,721	\$ 1,170,172
Rates Levied	100%	\$ 9,075,219	\$ 9,067,819	\$ 9,046,444

% Compares Current YTD Actuals to Annual Budget

Financial Position		September 2025	30 September 2026
Adjusted Net Current Assets	134%	\$ 8,338,477	\$ 11,212,254
Cash and Equivalent - Unrestricted	153%	\$ 6,533,724	\$ 10,011,202
Cash and Equivalent - Restricted	122%	\$ 2,221,217	\$ 2,705,119
Receivables - Rates	117%	\$ 3,471,964	\$ 4,047,337
Receivables - Other	227%	\$ 226,609	\$ 513,294
Payables	118%	\$ 1,115,134	\$ 1,318,844

% 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.

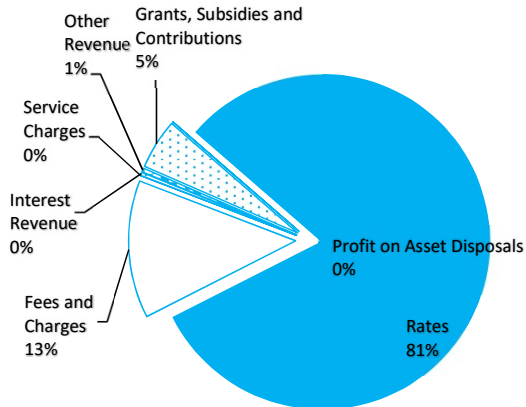
Preparation

Prepared by: Samantha Munro-Pedrotti

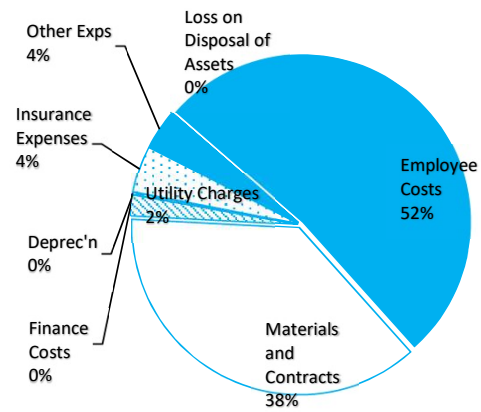
Reviewed by: Sue Mills

Date prepared: 15/10/2026

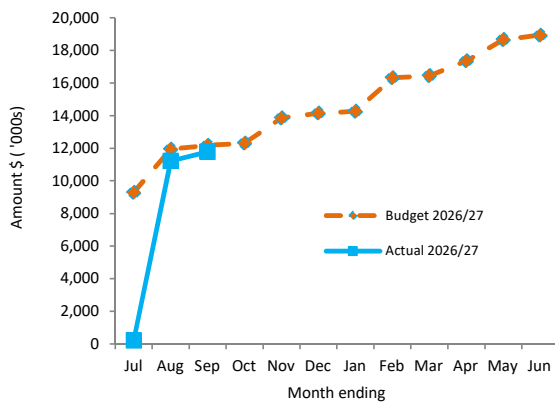
Operating Revenue



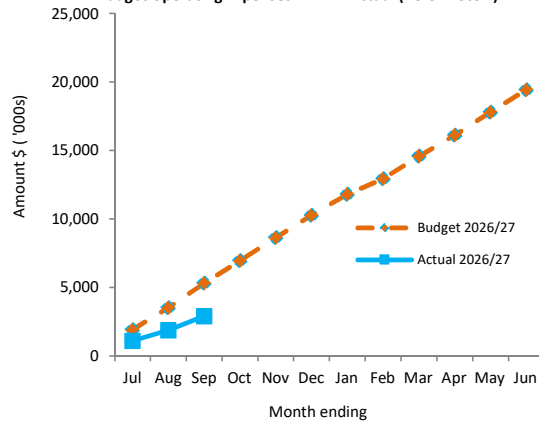
Operating Expenditure



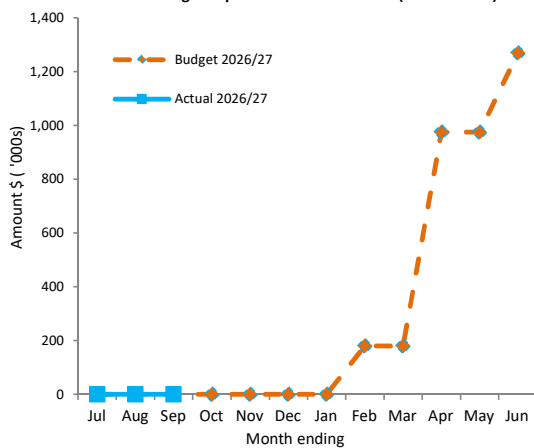
Budget Operating Revenues -v- Actual (Refer Note 2)



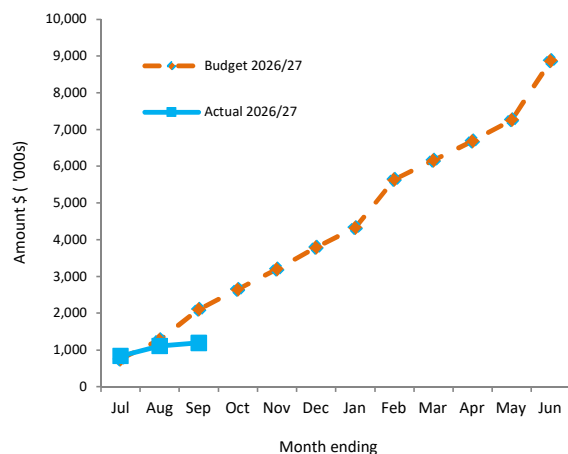
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 30 September 2026

	Note	Adopted Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a) %	Var. ▲▼	Significant Var. \$
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		2,900	720	1,651	931	129%	▲	
General Purpose Funding		10,051,733	9,277,012	9,259,886	(17,126)	(0%)	▼	
Law, Order and Public Safety		603,989	144,738	182,196	37,458	26%	▲	\$
Health		85,431	31,628	36,054	4,426	14%	▲	
Education and Welfare		13,350	4,086	0	(4,086)	(100%)	▼	
Housing		457,830	7,560	8,720	1,160	15%	▲	
Community Amenities		1,184,454	1,098,635	1,286,481	187,846	17%	▲	\$
Recreation and Culture		26,339	6,573	4,734	(1,839)	(28%)	▼	
Transport		247,682	206,124	205,993	(131)	(0%)	▼	
Economic Services		329,311	117,307	154,804	37,497	32%	▲	\$
Other Property and Services		57,600	14,394	11,840	(2,554)	(18%)	▼	
		13,060,619	10,908,777	11,152,357				
Expenditure from operating activities								
Governance		(1,512,408)	(406,775)	(346,275)	60,500	15%	▲	\$
General Purpose Funding		(562,311)	(167,434)	(142,645)	24,789	15%	▲	\$
Law, Order and Public Safety		(2,525,343)	(653,419)	(427,775)	225,644	35%	▲	\$
Health		(516,603)	(134,800)	(66,688)	68,112	51%	▲	\$
Education and Welfare		(110,500)	(27,924)	(19,872)	8,052	29%	▲	\$
Housing		(199,389)	(57,862)	(64,457)	(6,595)	(11%)	▼	
Community Amenities		(4,205,401)	(1,044,667)	(656,471)	388,196	37%	▲	\$
Recreation and Culture		(2,956,846)	(777,120)	(327,463)	449,657	58%	▲	\$
Transport		(5,745,396)	(1,454,700)	(384,745)	1,069,955	74%	▲	\$
Economic Services		(1,530,004)	(480,848)	(405,422)	75,426	16%	▲	\$
Other Property and Services		0	(108,234)	(59,979)	48,255	45%	▲	\$
		(19,864,201)	(5,313,783)	(2,901,792)				
Operating activities excluded from budget								
Add back Depreciation		5,600,480	1,400,118	0	(1,400,118)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	(441,935)	453	0	(453)	(100%)	▼	
		5,158,545	1,400,571	0				
Amount attributable to operating activities		(1,645,037)	6,995,565	8,250,565				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	5,877,728	1,469,429	630,000	(839,429)	(57%)	▼	\$
Proceeds from Disposal of Assets	8	975,289	0	0	0			
		6,853,017	1,469,429	630,000				
Outflows from investing activities								
Land and Buildings		(1,201,020)	(299,997)	(82,384)	217,613	73%	▲	\$
Plant and Equipment	13	(674,000)	(231,000)	(205,315)	25,685	11%	▲	\$
Infrastructure Assets - Roads	13	(4,834,642)	(1,409,204)	(369,074)	1,040,130	74%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(264,354)	(72,677)	(42,006)	30,671	42%	▲	\$
Infrastructure Assets - Other	13	(379,390)	(94,845)	(270)	94,575	100%	▲	\$
Right of Use Assets	13	0	0	0	0			
		(7,353,406)	(2,107,723)	(699,048)				
Amount attributable to investing activities		(500,389)	(638,294)	(69,048)				
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)	(126,343)	(125,064)	1,279	1%	▲	
Payments for principal portion of lease liabilities	14	(24,612)	(6,150)	(8,513)	(2,363)	(38%)	▼	
Transfer to Reserves	7	(1,083,718)	0	(168,182)	(168,182)		▼	\$
		(1,499,399)	(132,493)	(301,759)				
Amount attributable to financing activities		(1,205,399)	(132,493)	(301,759)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	3,343,357	3,332,496	3,332,496	0	0%		
Amount attributable to operating activities		(1,645,037)	6,995,565	8,250,565	1,255,000	18%	▲	\$
Amount attributable to investing activities		(500,389)	(638,294)	(69,048)	569,246	(89%)	▲	
Amount attributable to financing activities		(1,205,399)	(132,493)	(301,759)	(169,266)	128%	▼	
Surplus or deficit at the end of the financial year	3	0	9,557,275	11,212,254	1,654,980	17%	▲	\$

▲▼ 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 2026

	Note	Adopted Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var. ▲▼	Significant Var. \$
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates	9	9,075,219	9,067,819	9,046,444	(21,375)	(0%)	▼	
Grants, Subsidies and Contributions	11	1,271,040	495,292	540,172	44,880	9%	▲	
Fees and Charges		1,707,944	1,264,542	1,486,267	221,725	18%	▲	\$
Interest Revenue		325,974	24,469	35,767	11,298	46%	▲	\$
Other Revenue		236,689	56,655	43,707	(12,948)	(23%)	▼	\$
Profit on Disposal of Assets	8	443,753	0	0	0			
		13,060,619	10,908,777	11,152,357				
Expenditure from operating activities								
Employee Costs		(6,597,643)	(1,606,524)	(1,508,419)	98,105	6%	▲	
Materials and Contracts		(6,428,371)	(1,746,824)	(1,086,950)	659,874	38%	▲	\$
Utility Charges		(232,102)	(74,595)	(57,950)	16,645	22%	▲	\$
Depreciation		(5,600,480)	(1,400,118)	0	1,400,118	100%	▲	\$
Finance Costs		(227,521)	(77,825)	(6,457)	71,368	0%	▲	
Insurance Expenses		(277,379)	(277,372)	(129,283)	148,089	53%	▲	\$
Other Expenditure		(498,887)	(130,072)	(112,734)	17,338	13%	▲	\$
Loss on Disposal of Assets	8	(1,818)	(453)	0	453	100%	▲	\$
		(19,864,201)	(5,313,783)	(2,901,792)				
Operating activities excluded from budget								
Add back Depreciation		5,600,480	1,400,118	0	(1,400,118)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	(441,935)	453	0	(453)	(100%)	▼	
		5,158,545	1,400,571	0				
Amount attributable to operating activities		(1,645,037)	6,995,565	8,250,565				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	5,877,728	1,469,429	630,000	(839,429)	(57%)	▼	\$
Proceeds from Disposal of Assets	8	975,289	0	0	0			
		6,853,017	1,469,429	630,000				
Outflows from investing activities								
Land and Buildings	13	(1,201,020)	(299,997)	(82,384)	217,613	73%	▲	\$
Plant and Equipment	13	(674,000)	(231,000)	(205,315)	25,685	11%	▲	\$
Infrastructure Assets - Roads	13	(4,834,642)	(1,409,204)	(369,074)	1,040,130	74%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(264,354)	(72,677)	(42,006)	30,671	42%	▲	\$
Infrastructure Assets - Other	13	(379,390)	(94,845)	(270)	94,575	100%	▲	\$
Right of Use Assets	14	0	0	0	0			
		(7,353,406)	(2,107,723)	(699,048)				
Amount attributable to investing activities		(500,389)	(638,294)	(69,048)				
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)	(126,343)	(125,064)	1,279	1%	▲	
Payments for principal portion of lease liabilities	14	(24,612)	(6,150)	(8,513)	(2,363)	(38%)	▼	
Transfer to Reserves	7	(1,083,718)	0	(168,182)	(168,182)		▼	\$
		(1,499,399)	(132,493)	(301,759)				
Amount attributable to financing activities		(1,205,399)	(132,493)	(301,759)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	3,343,357	3,332,496	3,332,496	0	0%		
Amount attributable to operating activities		(1,645,037)	6,995,565	8,250,565	1,255,000	18%	▲	\$
Amount attributable to investing activities		(500,389)	(638,294)	(69,048)	569,246	(89%)		
Amount attributable to financing activities		(1,205,399)	(132,493)	(301,759)	(169,266)	128%		
Surplus or deficit at the end of the financial year	3	0	9,557,275	11,212,254	1,654,980	17%	▲	\$

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

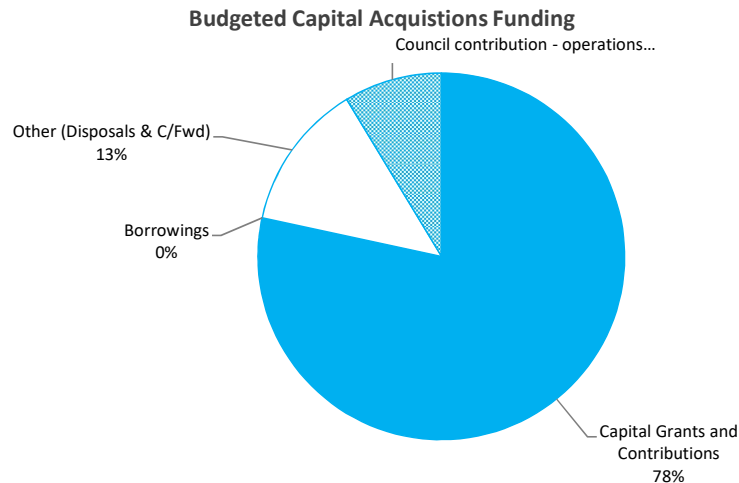
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 September 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	82,384	299,997	1,201,020	1,201,020	82,384	(217,613)
Plant and Equipment	13	0	205,315	231,000	674,000	674,000	205,315	(25,685)
Infrastructure Assets - Roads	13	0	369,074	1,409,204	5,275,642	4,834,642	369,074	(1,040,130)
Infrastructure Assets - Parks & Ovals	13	0	42,006	72,677	264,354	264,354	42,006	(30,671)
Infrastructure Assets - Other	13	0	270	94,845	379,390	379,390	270	(94,575)
Right of Use Assets	13	0	0	0	0	0	0	0
Capital Expenditure Totals		0	699,048	2,107,723	7,794,406	7,353,406	699,048	(1,408,675)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,469,429	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				638,294	647,389	500,389	69,048	
Capital Funding Total				2,107,723	7,794,406	7,353,406	699,048	



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.

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 30 September 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.

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.

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 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%.

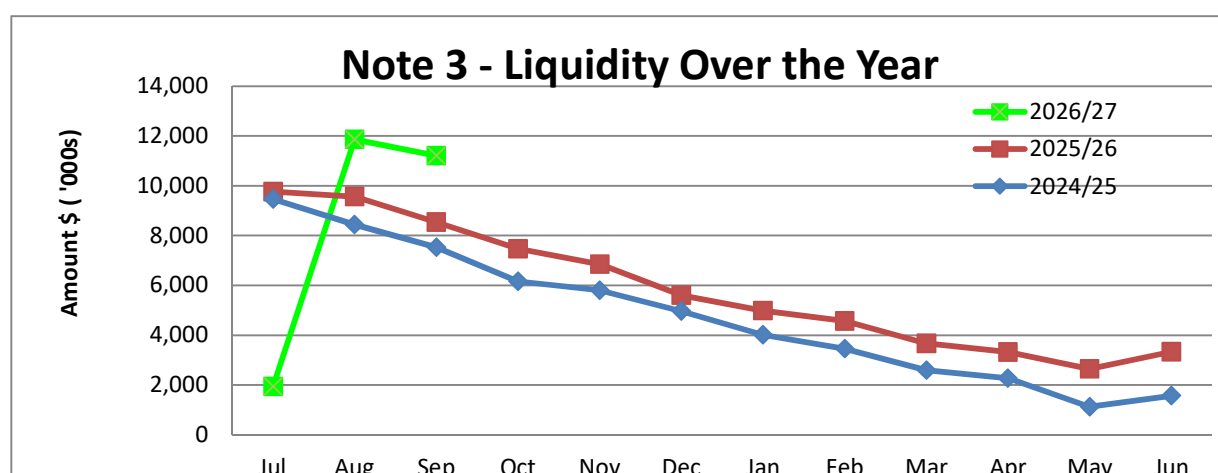
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
OPERATING ACTIVITIES						
Revenue from operating activities						
Interest Revenue	11,298	46%	▲	S	Timing	Rates Instal Int rcd more than budget
Other Revenue	(12,948)	(23%)	▼	S	Timing	Other Revenue received less than budgeted
Expenditure from operating activities						
Materials and Contracts	659,874	38%	▲	S	Timing	Materials & Contracts, spread over 12 mths
Utility Charges	16,645	22%	▲	S	Timing	Utility Charges spread over 12 months
Depreciation	1,400,118	100%	▲	S	Timing	Depreciation not run for Jul, Aug & Sep
Insurance Expenses	148,089	53%	▲	S	Timing	Insurance Exps less than budget
Other Expenditure	17,338	13%	▲	S	Timing	Councillor remunerations spread over 12 months instead of quarterly
Loss on Disposal of Assets	453	100%	▲	S	Timing	Assets not all yet disposed
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(839,429)	(57%)	▼	S	Timing	Grant funding not yet received
Outflows from investing activities						
Land and Buildings	217,613	73%	▲	S	Timing	Capital projects not yet started
Plant and Equipment	25,685	11%	▲	S	Timing	Plant purchased less than budgeted for
Infrastructure Assets - Parks & Ovals	30,671	42%	▲	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 30 September 2026

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2026	30/09/2025	30/09/2026
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	6,529,013	6,379,280	9,488,175
Cash Restricted - Conditions over Grants	11	0	154,444	523,027
Cash Restricted - Reserves	4	2,536,937	2,221,217	2,705,119
Receivables - Rates	6	(145,333)	3,471,964	4,047,337
Receivables - Other	6	732,172	226,609	513,294
Inventories		33,639	2,638	25,814
		9,686,428	12,456,152	17,302,766
Less: Current Liabilities				
Payables		(1,635,447)	(1,115,134)	(1,318,844)
Contract Liabilities		(1,675,800)	(178,337)	(1,560,800)
Lease Liability	14	(34,708)	0	(26,194)
Loan Liability	10	(391,069)	(204,335)	(266,005)
Provisions		(800,905)	(682,547)	(800,905)
		(4,537,928)	(2,180,352)	(3,972,748)
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	266,005
Add Back: Current Lease Liability	14	34,708	0	26,194
Net Current Funding Position		3,332,496	8,338,477	11,212,254

**Comments - Net Current Funding Position**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2026

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	3,009,992				3,009,992	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				1,000,000	Bendigo	4.80%	22-Oct-26
					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
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	10,011,192	2,705,119	10	45,500	12,761,821			

Comments/Notes - Investments

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

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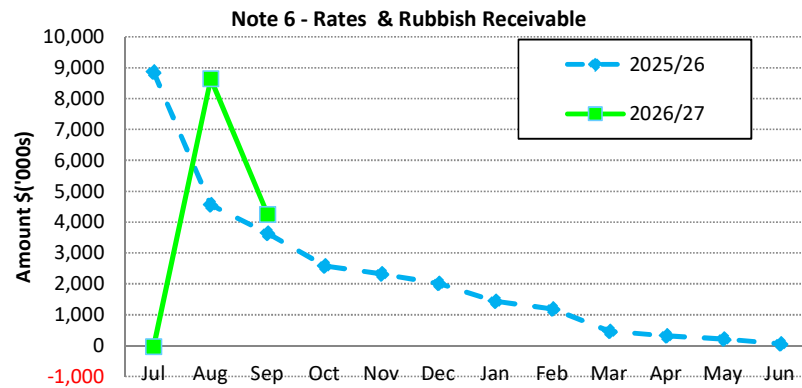
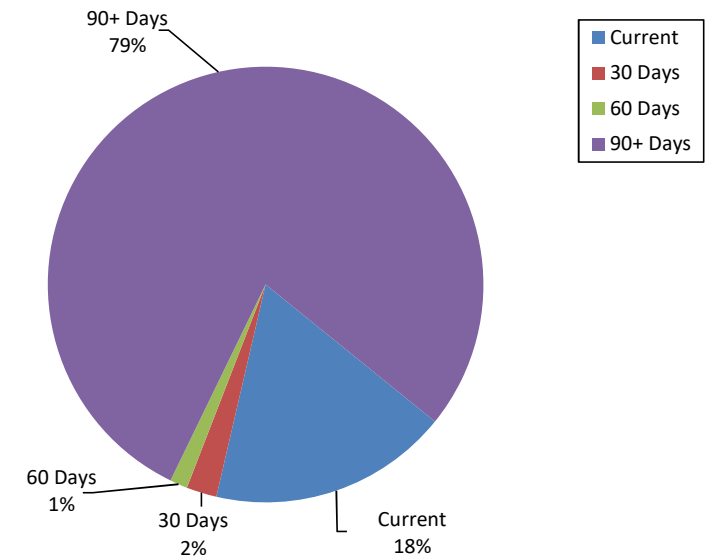
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2026

Note 6: Receivables

Receivables - Rates & Rubbish	30 September 2026	30 June 2026
	\$	\$
Opening Arrears Previous Years	58,356	76,298
Levied this year	10,030,580	9,186,624
<u>Less</u> Collections to date	(5,837,909)	(9,204,566)
Equals Current Outstanding	4,251,026	58,356
Net Rates Collectable	4,251,026	58,356
% Collected	57.86%	99.37%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	49,818	6,296	3,657	220,004	279,775
Balance per Trial Balance					
Sundry Debtors					279,775
Receivables - Other					233,519
Total Receivables General Outstanding					513,294

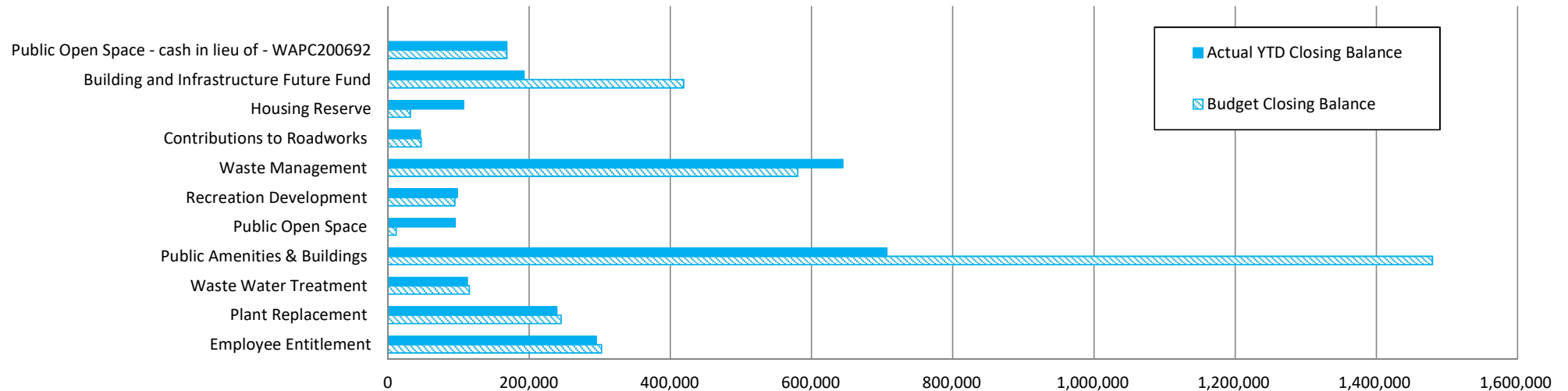
Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable (non-rates)**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 30 September 2026

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Budget			
		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								
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 30 September 2026

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	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 Payment	Minimum										
	\$										
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							9,046,444				9,225,049

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2026

Note 10: Information on Borrowings

(a) Debenture Repayments

			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			YTD	Amended	Adopted	Actual	Amended	Adopted	Actual	Amended	Adopted	Actual	Amended	Adopted
Particulars/Purpose		01 Jul 2026	Actual	Budget	Budget	YTD	Budget	Budget	Actual	Budget	Budget	Actual	Budget	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	0.00	54,656	54,656	700,000.00	645,344	645,344	-8,748	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	125,064.14	391,069	391,069	5,545,475.08	5,279,470	5,279,470	5,429	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 30 September 2026

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Revised	YTD Actual		Unspent	Unspent
			Balance	Operating	Capital	Revised	Annual	Annual	Revenue	(Expended)	Grant	Grant
			(a)			Budget	Budget	Budget		(b)	(a)+(b)	(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												
Contribution - Other Governance	Various	Operating	0	200	0	48	200	200	0	0	0	0
Law, Order and Public Safety												
Contribution - Fire Prevention	Various	Non-operating	0	0	15,000	3,750	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	46,086	184,350	184,350	0	0	0	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	338,500	0	84,625	338,500	338,500	77,953	(118,872)	(40,919)	0
Education & Welfare												
Grant - International Disabilities Day	Various	Operating - Tied	0	1,000	0	0	1,000	1,000	0	(1,956)	(1,956)	0
Grant - Streets Alive	Town Team Movement	Operating - Tied	0	0	0	0	0	0	0	(1,956)	(1,956)	0
Recreation and Culture												
Grant - Bindoon Regional Precinct Planning	Town Planning & Regional Develc	Non-operating	0	0	685,500	171,375	685,500	685,500	0	0	0	0
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	0	0	0	0	0	(40,980)	(40,980)	0
Grant - Lower Chittering Youth & Community Hub	Dept of Primary Indust & Reg	Non-operating	0	0	430,000	107,499	430,000	430,000	0	(179)	(179)	0
Grant - Australia Day	National Australia Day Council	Operating	0	2,000	0	498	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	(11,300)	(11,300)	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	(3,104)	151,896	151,896
Grant - Roads to Recovery - Flat Rocks Rd	Roads to Recovery	Non-operating	0	0	514,197	128,549	514,197	514,197	155,000	(3,322)	151,678	151,678
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	(48,101)	111,899	111,899
Grant - Rural Road Safety Program - Julimar Road	Main Roads WA	Non-operating	0	0	380,494	95,123	380,494	380,494	160,000	(279,671)	(119,671)	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	(19,759)	6,549	6,549
Contribution - Taste of Chittering	Various	Operating - Tied	0	9,000	0	9,000	9,000	9,000	2,000	(19,759)	(17,759)	0
Grant - Taste of Chittering	LotteryWest	Operating - Tied	0	5,000	0	5,000	5,000	5,000	27,000	(19,759)	7,241	7,241
Grant - Taste of Chittering	Tourism WA	Operating	0	20,000	0	20,000	20,000	20,000	0	(19,759)	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	498	2,000	2,000	0	0	0	0
Contribution - Trees Program	Various	Operating - Tied	0	5,000	0	1,248	5,000	5,000	0	0	0	0
TOTALS			0	1,271,040	5,877,728	1,964,721	7,148,768	7,148,768	1,170,172	(667,148)	269,283	523,027
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	677,540	0	326,921	677,540	677,540	313,146	(79,405)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	593,500	0	168,371	593,500	593,500	227,026	(182,063)	44,963	107,555
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	5,877,728	1,469,429	5,877,728	5,877,728	630,000	(405,681)	224,319	415,472
TOTALS			0	1,271,040	5,877,728	1,964,721	7,148,768	7,148,768	1,170,172	(667,148)	269,283	523,027

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2026	Amount Received	Amount Paid	Closing Balance 30 Sep 2026
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	0.00	0.00	0.00	0.00
Bonds - Community Bus	1,100.00	500.00	0.00	1,600.00
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	29,168.10	(27,223.26)	37,003.32
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	105,290.13	(89,112.95)	795,351.41
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	105,290.13	(89,112.95)	795,351.41

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.											
Land											
Housing											
 Unit 1/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC201	0	(9,674)	(9,674)	(14,500)	(14,500)	(3,624)	(6,050)	
 Unit 2/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC202	0	(9,433)	(9,433)	(14,500)	(14,500)	(3,624)	(5,809)	
 Unit 3/6194 Great Northern Highway (Capital)	4090110	510	BC203	0	(30,453)	(30,453)	(50,730)	(50,730)	(12,546)	(17,907)	
 Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	(9,614)	(9,614)	(14,500)	(14,500)	(3,624)	(5,990)	
Total - Housing				0	(59,173)	(59,173)	(94,230)	(94,230)	(23,418)	(35,755)	
Community Amenities											
 Muchea Landfill Buildings (Capital)	4100110	510	BC241	0	0	0	(2,500)	(2,500)	(624)	624	
 Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	0	0	(6,000)	(6,000)	(1,500)	1,500	
Total - Community Amenities				0	0	0	(8,500)	(8,500)	(2,124)	2,124	
Recreation And Culture											
 Lower Chittering Hall Buildings (Capital)	4110110	510	BC312	0	0	0	(9,498)	(9,498)	(2,334)	2,334	
 Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	(13,475)	(13,475)	(3,306)	3,306	
 Lower Chittering Youth & Community Hub (Capital)	4110110	510	BC316	0	(179)	(179)	(1,046,367)	(1,046,367)	(261,591)	261,413	
 Mountain Bike Park Viewing Platform Building (Capital)	4110310	510	BC361	0	(14,552)	(14,552)	(18,500)	(18,500)	(4,623)	(9,929)	
Total - Recreation And Culture				0	(14,731)	(14,731)	(1,087,840)	(1,087,840)	(271,854)	257,123	
Economic Services											
 Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	(8,480)	(8,480)	(10,450)	(10,450)	(2,601)	(5,879)	
Total - Economic Services				0	(8,480)	(8,480)	(10,450)	(10,450)	(2,601)	(5,879)	
Total - Buildings				0	(82,384)	(82,384)	(1,201,020)	(1,201,020)	(299,997)	217,613	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
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 multiple 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 - 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	(619)	(619)	(132,500)	(132,500)	(33,099)	32,480	
 Chittering Valley Road (R2R)	4120145	540	R2R007	0	(3,104)	(3,104)	(262,500)	(262,500)	(65,598)	62,494	
 Flat Rocks Road (R2R)	4120145	540	R2R011	0	(3,322)	(3,322)	(434,924)	(434,924)	(108,687)	105,365	
 North Road (Rrg)	4120149	540	RRG012	0	(11,300)	(11,300)	(867,726)	(867,726)	(216,798)	205,498	
 Chittering Road (Rural Rd Safety Program)	4120149	540	RRS002	0	(48,101)	(48,101)	(2,579,326)	(2,579,326)	(642,999)	594,898	
 Julimar Road (Rural Rd Safety Program)	4120149	540	RRS010	0	(279,671)	(279,671)	(332,666)	(332,666)	(285,000)	5,329	
 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	(849)	(849)	0	(441,000)	(851)	2	BS funding rec'd refer to Council Resolution 07072026
Total - Transport				0	(364,965)	(364,965)	(4,609,642)	(5,050,642)	(1,353,032)	988,067	
 Total - Roads (Non Town)				0	(364,965)	(364,965)	(4,609,642)	(5,050,642)	(1,353,032)	988,067	

Note 13: Capital Acquisitions

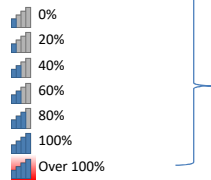
Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Roads (Town)											
Transport											
Ridgetop Ramble	4120141	540	RC098	0	(2,542)	(2,542)	(45,000)	(45,000)	(11,223)	8,681	
Forrest Hills Parade	4120141	540	RC103	0	(1,568)	(1,568)	(47,500)	(47,500)	(11,850)	10,282	
Teatree North Road	4120142	540	RC0005	0	0	0	(132,500)	(132,500)	(33,099)	33,099	
Total - Transport				0	(4,109)	(4,109)	(225,000)	(225,000)	(56,172)	52,063	0
Total - Roads (Town)				0	(4,109)	(4,109)	(225,000)	(225,000)	(56,172)	52,063	
Parks & Ovals											
Community Amenities											
Cemetery Memorial Gardens Infrastructure Parks (Capital)	4100770	570	PC300	0	0	0	(10,000)	(10,000)	(2,445)	2,445	
Total - Community Amenities				0	0	0	(10,000)	(10,000)	(2,445)	2,445	
Recreation And Culture											
Mountain Bike Park (Capital)	4110370	570	PC361	0	(40,980)	(40,980)	(151,979)	(151,979)	(62,879)	21,899	
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(1,025)	(1,025)	(87,375)	(87,375)	(3,603)	2,578	
Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	(15,000)	(15,000)	(3,750)	3,750	
Total - Recreation And Culture				0	(42,006)	(42,006)	(254,354)	(254,354)	(70,232)	28,226	
Total - Parks & Ovals				0	(42,006)	(42,006)	(264,354)	(264,354)	(72,677)	30,671	
Infrastructure - Other											
Law, Order & Public Safety											
Fire - Shire Water Tanks - Infrastructure (Capital)	4050190	590	OC501	0	0	0	(281,390)	(281,390)	(70,347)	70,347	
Fire - Water Tank Wandena Road - Infrastructure (Capital)	4050190	590	OC502	0	0	0	0	0	0	0	
ANIMAL - Infrastructure Other (Capital)	4050290	590		0	0	0	0	0	0	0	
OLOPS - Infrastructure Other (Capital)	4050390	590		0	0	0	0	0	0	0	
ESL BFB - Infrastructure Other (Capital)	4050590	590		0	0	0	0	0	0	0	
EM - Infrastructure Other (Capital)	4050790	590		0	0	0	0	0	0	0	
Total - Law, Order & Public Safety				0	0	0	(281,390)	(281,390)	(70,347)	70,347	
Housing											
COM HOUSE - Infrastructure Other (Capital)	4090390	590		0	0	0	(50,000)	(50,000)	(12,498)	12,498	
Total - Housing				0	0	0	(50,000)	(50,000)	(12,498)	12,498	
Recreation And Culture											
Chinkabee Complex Infrastructure Other (Capital)	4110390	590	OC311	0	(270)	(270)	(48,000)	(48,000)	(12,000)	11,730	
Total - Recreation And Culture				0	(270)	(270)	(48,000)	(48,000)	(12,000)	11,730	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Total - Infrastructure - Other				0	(270)	(270)	(379,390)	(379,390)	(94,845)	94,575	
 Capital Expenditure Total				0	(699,048)	(699,048)	(7,353,406)	(7,794,406)	(2,107,723)	1,408,675	

Level of Completion Indicators



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

Summary by Balance Sheet Category

Land Held For Resale - Current	313	0	0	0	0	0	0	0	0	0
Land Held For Resale Non Current	508	0	0	0	0	0	0	0	0	0
Land	509	0	0	0	0	0	0	0	0	0
Buildings	510	0	(82,384)	(82,384)	(1,201,020)	(1,201,020)	(299,997)	217,613		
Right of Use Assets	516	0	0	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	(369,074)	(369,074)	(4,834,642)	(5,275,642)	(1,409,204)	1,040,130		
Infrastructure Bridges	555	0	0	0	0	0	0	0	0	0
Infrastructure Footpaths	560	0	0	0	0	0	0	0	0	0
Infrastructure Drainage	550	0	0	0	0	0	0	0	0	0
Infrastructure Parks & Ovals	570	0	(42,006)	(42,006)	(264,354)	(264,354)	(72,677)	30,671		
Infrastructure Airports	575	0	0	0	0	0	0	0	0	0
Infrastructure Sewerage	580	0	0	0	0	0	0	0	0	0
Infrastructure Other	590	0	(270)	(270)	(434,390)	(434,390)	(94,845)	94,575		
		0	(699,048)	(699,048)	(7,353,406)	(7,794,406)	(2,107,723)	1,408,675		

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2026

Note 14: Lease Liabilities

(a) Lease Repayments

			New Leases			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	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Law, Order and Public Safety														
Right of Use Asset - CESM Vehicle	FleetPartners	90,502.43	0	0	0	8,513.07	24,612	24,612	81,989.36	65,891	65,891	1,027	1,417	1,417
		90,502.43	0	0	0	8,513.07	24,612	24,612	81,989.36	65,891	65,891	1,027	1,417	1,417

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