



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 18 MARCH 2026**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
CS01 – 03/26	List of Accounts Paid for the Period Ending 28 February 2026 Attachments 1. List of Accounts as at 28 February 2026 or other purchasing cards	01 – 05
CS02 – 03/26	Monthly Financial Report for the Period Ending 28 February 2026 Attachments 1 Monthly Financial Report for the Period Ending 28 February 2026	06 – 32

SHIRE OF CHITTERING

ACCOUNTS PAID AS AT 28 FEBRUARY 2026 PRESENTED TO THE COUNCIL MEETING ON THE 18 MARCH 2026

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 18 March 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 7047	\$ 142,890.82	1	1	1	Municipal Fund
Payroll	PR 7052	\$ 143,696.43	1	1	1	Municipal Fund
EFT29822	EFT29928	\$ 569,408.35	1	3	1	Municipal Fund
Direct	Debit	\$ 110,875.04	3	3	1	Municipal Fund
Cheque	Cheque		3	3	1	Municipal Fund
	Total	\$ 966,870.64				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report - 6 March 2026

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
Payroll Payments					
1	PR 7047	11/02/2026	Payroll		\$ 142,890.82
2	PR 7052	25/02/2026	Payroll		\$ 143,696.43
					\$ 286,587.25
EFT Payments					
	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
1	EFT29822	11/02/2026	AMPAC Debt Recovery		\$ 2,193.00
	126312	01/02/2026	AMPAC Debt Recovery	\$ 66.00	
	126476	01/02/2026	AMPAC Debt Recovery	\$ 2,127.00	
2	EFT29823	11/02/2026	Aqua Pump and Irrigation		\$ 8,800.00
3	EFT29824	11/02/2026	Austech Illusions Pty Ltd		\$ 475.00
4	EFT29825	11/02/2026	Australia Day Council of WA		\$ 43.16
5	EFT29826	11/02/2026	Australia Post		\$ 126.00
6	EFT29827	11/02/2026	Australian Taxation Office (ATO)		\$ 54,595.00
7	EFT29828	11/02/2026	Avon Waste		\$ 21,077.34
8	EFT29829	11/02/2026	BEAT - Bindoon Theatre Inc		\$ 800.00
	00000176	02/02/2026	BEAT - Bindoon Theatre Inc	\$ 500.00	
	00000177	08/02/2026	BEAT - Bindoon Theatre Inc	\$ 300.00	
9	EFT29830	11/02/2026	Bindoon General Store		\$ 83.00
10	EFT29831	11/02/2026	Blackwoods		\$ 297.88
11	EFT29832	11/02/2026	Bunnings Building Supplies		\$ 3,500.78
	2174-01563733	01/02/2026	Bunnings Building Supplies	\$ 760.20	
	2443-01489643	01/02/2026	Bunnings Building Supplies	\$ 1,232.96	
	2174-01568180	06/02/2026	Bunnings Building Supplies	\$ 1,507.62	
12	EFT29833	11/02/2026	Cemeteries and Crematoria Association of WA		\$ 130.00
13	EFT29834	11/02/2026	Chittering Creative Collective		\$ 300.00
14	EFT29835	11/02/2026	Compac Marketing Australia		\$ 759.00
15	EFT29836	11/02/2026	Corsign WA		\$ 259.60
16	EFT29837	11/02/2026	D & N Mechanical Services		\$ 20,831.93
	00000421	02/02/2026	D & N Mechanical Services	\$ 6,366.93	
	00000422	02/02/2026	D & N Mechanical Services	\$ 5,544.00	
	00000420	02/02/2026	D & N Mechanical Services	\$ 5,368.00	
	00000425	04/02/2026	D & N Mechanical Services	\$ 3,553.00	
17	EFT29838	11/02/2026	Department of Local Government, Industry Regulation		\$ 16,927.82
18	EFT29839	11/02/2026	Dun Direct Pty Ltd (Dunning's)		\$ 14,552.76
19	EFT29840	11/02/2026	Dynamic Group Electrical Air & Data		\$ 311.70
20	EFT29841	11/02/2026	Easi Packaging Trading as Easi		\$ 1,312.44
	DEDUCTION	11/02/2026	Easi Packaging Trading as Easi	\$ 362.28	
	DEDUCTION	11/02/2026	Easi Packaging Trading as Easi	\$ 394.13	
	DEDUCTION	11/02/2026	Easi Packaging Trading as Easi	\$ 556.03	
21	EFT29842	11/02/2026	Ecowater Services Pty Ltd		\$ 6,175.45
	Z8780	01/02/2026	Ecowater Services Pty Ltd	\$ 1,611.50	
	Z8788	01/02/2026	Ecowater Services Pty Ltd	\$ 3,495.00	
	RM100706	01/02/2026	Ecowater Services Pty Ltd	\$ 302.60	
	RM100918	04/02/2026	Ecowater Services Pty Ltd	\$ 481.35	
	RM100938	04/02/2026	Ecowater Services Pty Ltd	\$ 285.00	
22	EFT29843	11/02/2026	Everjazz Pty Ltd T/As Alarm Asset Group		\$ 258.00
	00093732	01/02/2026	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 98.00	
	00103512	01/02/2026	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 160.00	
23	EFT29844	11/02/2026	Frontline Fire & Rescue Equipment		\$ 1,924.49
	88899	01/02/2026	Frontline Fire & Rescue Equipment	\$ 343.29	
	88987	01/02/2026	Frontline Fire & Rescue Equipment	\$ 1,581.20	
24	EFT29845	11/02/2026	Fulton Hogan Industries Pty Ltd		\$ 92,288.81
	21084286	01/02/2026	Fulton Hogan Industries Pty Ltd	\$ 1,452.00	
	21081007	01/02/2026	Fulton Hogan Industries Pty Ltd	\$ 90,836.81	
25	EFT29846	11/02/2026	Gemma Derrick		\$ 70.00
26	EFT29847	11/02/2026	Hoopla ANZ LLC		\$ 72.21
27	EFT29848	11/02/2026	IGA Bindoon		\$ 391.87
28	EFT29849	11/02/2026	Immaculate Heart College Parents and Friends Association		\$ 592.50
29	EFT29850	11/02/2026	J & RM Loudon		\$ 1,023.00
30	EFT29851	11/02/2026	JFJ Contracting		\$ 2,005.30
31	EFT29852	11/02/2026	Kelyn Training Services		\$ 550.00
32	EFT29853	11/02/2026	LGRCEU (WA)		\$ 24.00
33	EFT29854	11/02/2026	Landgate Customer Account		\$ 32.60
34	EFT29855	11/02/2026	Local Government Professionals Australia WA Inc		\$ 2,460.00
	47354	01/02/2026	Local Government Professionals Australia WA Inc	\$ 615.00	
	47355	01/02/2026	Local Government Professionals Australia WA Inc	\$ 615.00	
	47467	01/02/2026	Local Government Professionals Australia WA Inc	\$ 615.00	
	47585	06/02/2026	Local Government Professionals Australia WA Inc	\$ 615.00	
35	EFT29856	11/02/2026	McLeods Lawyers Pty Ltd		\$ 1,614.04
36	EFT29857	11/02/2026	Midland Toyota		\$ 255.00
37	EFT29858	11/02/2026	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)		\$ 833.74
38	EFT29859	11/02/2026	Northern Valley News		\$ 935.00
39	EFT29860	11/02/2026	Northern Valley Plumbing Pty Ltd		\$ 11,087.00
	INV-2033	01/02/2026	Northern Valley Plumbing Pty Ltd	\$ 836.00	
	INV-2041	03/02/2026	Northern Valley Plumbing Pty Ltd	\$ 1,430.00	
	INV-2000	10/02/2026	Northern Valley Plumbing Pty Ltd	\$ 6,984.00	
	INV-2048	10/02/2026	Northern Valley Plumbing Pty Ltd	\$ 319.00	
	INV-2049	10/02/2026	Northern Valley Plumbing Pty Ltd	\$ 1,518.00	

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
40	EFT29861	11/02/2026	Oban Group Pty Ltd		\$ 1,095.60
41	EFT29862	11/02/2026	Officeworks		\$ 72.80
42	EFT29863	11/02/2026	OnPress Digital Print Solutions		\$ 672.10
43	EFT29864	11/02/2026	Online Media		\$ 77.00
44	EFT29865	11/02/2026	Print Media Group		\$ 413.90
45	EFT29866	11/02/2026	Retro Roads		\$ 25,436.98
	01709483	06/02/2026	Retro Roads	\$ 13,325.88	
	01709591	06/02/2026	Retro Roads	\$ 12,111.10	
46	EFT29867	11/02/2026	Shire Of Chittering		\$ 270.00
47	EFT29868	11/02/2026	Soft Landing (Australia) Pty Ltd		\$ 4,202.40
48	EFT29869	11/02/2026	Swan Mobile Auto Electrics		\$ 1,209.00
49	EFT29870	11/02/2026	Synergy		\$ 8,994.95
50	EFT29871	11/02/2026	T-Quip		\$ 2,990.15
	146499 #21	01/02/2026	T-Quip	\$ 921.15	
	146559 #32	02/02/2026	T-Quip	\$ 52.40	
	146630 #32	03/02/2026	T-Quip	\$ 722.46	
	146656 #6	04/02/2026	T-Quip	\$ 1,294.14	
	146768 #14	05/02/2026	T-Quip	\$ 21.81	
	CR 146926	11/02/2026	T-Quip	-\$ 21.81	
51	EFT29872	11/02/2026	Telstra Limited		\$ 13,470.30
	T311-JAN 2026	01/02/2026	Telstra Limited	\$ 2,281.29	
	K403939661-8	11/02/2026	Telstra Limited	\$ 11,189.01	
52	EFT29873	11/02/2026	The Hive @ Little Eeden		\$ 420.00
53	EFT29874	11/02/2026	Timber Insight Pty Ltd & Asset Worx		\$ 6,371.20
54	EFT29875	11/02/2026	Valerie Hopkins		\$ 697.08
55	EFT29876	11/02/2026	WA Stump Grinding		\$ 20,000.00
56	EFT29877	11/02/2026	Wannamal Community Centre Inc		\$ 2,000.00
	43	01/02/2026	Wannamal Community Centre Inc	\$ 1,000.00	
	45	02/02/2026	Wannamal Community Centre Inc	\$ 1,000.00	
57	EFT29878	11/02/2026	Western Australian Electoral Commission		\$ 42,593.48
58	EFT29879	11/02/2026	Wex Australia Pty Ltd		\$ 5,004.20
59	EFT29880	11/02/2026	Winc Australia Pty Ltd		\$ 474.83
60	EFT29881	11/02/2026	Zone 50 Engineering Surveys Pty Ltd		\$ 2,000.90
61	EFT29882	26/02/2026	AMPAC Debt Recovery		\$ 4,397.20
	127007	08/02/2026	AMPAC Debt Recovery	\$ 264.00	
	127068	15/02/2026	AMPAC Debt Recovery	\$ 4,133.20	
62	EFT29883	26/02/2026	Alcolizer Technology		\$ 1,215.50
63	EFT29884	26/02/2026	Alison Adams		\$ 150.00
64	EFT29885	26/02/2026	Aussie Natural Spring Water		\$ 64.98
65	EFT29886	26/02/2026	Avon Waste		\$ 42,192.26
	00074956	06/02/2026	Avon Waste	\$ 21,082.59	
	00075066	20/02/2026	Avon Waste	\$ 21,109.67	
66	EFT29887	26/02/2026	Bragaskale Pty Ltd		\$ 7,270.00
	INV1468	16/02/2026	Bragaskale Pty Ltd	\$ 2,100.00	
	INV1469	16/02/2026	Bragaskale Pty Ltd	\$ 660.00	
	INV1477	25/02/2026	Bragaskale Pty Ltd	\$ 660.00	
	INV1478	25/02/2026	Bragaskale Pty Ltd	\$ 3,850.00	
67	EFT29888	26/02/2026	Bunnings Building Supplies		\$ 482.20
68	EFT29889	26/02/2026	CWA Bindoon Belles		\$ 400.00
69	EFT29890	26/02/2026	Chittering Acres		\$ 885.00
70	EFT29891	26/02/2026	Chittering Incident Support Brigade		\$ 452.93
71	EFT29892	26/02/2026	Chittering Septic Service		\$ 3,910.00
72	EFT29893	26/02/2026	D & N Mechanical Services		\$ 10,496.20
	00000430	17/02/2026	D & N Mechanical Services	\$ 5,844.30	
	00000432	24/02/2026	D & N Mechanical Services	\$ 4,651.90	
73	EFT29894	26/02/2026	Dynamic Group Electrical Air & Data		\$ 8,739.58
74	EFT29895	26/02/2026	Easi Packaging Trading as Easi		\$ 1,312.44
	DEDUCTION	25/02/2026	Easi Packaging Trading as Easi	\$ 362.28	
	DEDUCTION	25/02/2026	Easi Packaging Trading as Easi	\$ 394.13	
	DEDUCTION	25/02/2026	Easi Packaging Trading as Easi	\$ 556.03	
75	EFT29896	26/02/2026	Ecowater Services Pty Ltd		\$ 330.00
76	EFT29897	26/02/2026	Enviro Sweep		\$ 7,598.21
	140524	01/02/2026	Enviro Sweep	\$ 739.29	
	140525	01/02/2026	Enviro Sweep	\$ 2,053.57	
	140429	01/02/2026	Enviro Sweep	\$ 1,067.86	
	140523	01/02/2026	Enviro Sweep	\$ 3,737.49	
77	EFT29898	26/02/2026	Everjazz Pty Ltd T/As Alarm Asset Group		\$ 215.00
78	EFT29899	26/02/2026	InterFire Agencies		\$ 6,471.00
	INV-25391	11/02/2026	InterFire Agencies	\$ 3,451.71	
	INV-25450	13/02/2026	InterFire Agencies	\$ 1,870.36	
	INV-25451	13/02/2026	InterFire Agencies	\$ 1,148.93	
79	EFT29900	26/02/2026	JFJ Contracting		\$ 1,089.00
80	EFT29901	26/02/2026	JJKI Family Trust (JJKI Contracting)		\$ 764.50
81	EFT29902	26/02/2026	KBK Plant Hire		\$ 1,874.00
	INV1005	20/02/2026	KBK Plant Hire	\$ 1,170.00	
	INV1006	24/02/2026	KBK Plant Hire	\$ 704.00	
82	EFT29903	26/02/2026	LGISWA		\$ 1,753.95
83	EFT29904	26/02/2026	LGRCEU (WA)		\$ 24.00
84	EFT29905	26/02/2026	Laura Gutsell		\$ 200.00

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
85	EFT29906	26/02/2026	Megan Smith		\$ 62.97
86	EFT29907	26/02/2026	Muchea Tree Farm		\$ 834.30
87	EFT29908	26/02/2026	Need Water		\$ 250.00
88	EFT29909	26/02/2026	Ninja Academy Pty Ltd		\$ 1,000.00
89	EFT29910	26/02/2026	Northern Valley News		\$ 1,485.00
	INV-4300	11/02/2026	Northern Valley News	\$ 550.00	
	INV-4306	11/02/2026	Northern Valley News	\$ 935.00	
90	EFT29911	26/02/2026	Northern Valley Plumbing Pty Ltd		\$ 1,875.50
91	EFT29912	26/02/2026	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		\$ 310.00
92	EFT29913	26/02/2026	Open Systems Technology T/As CouncilFirst		\$ 9,822.97
	SI009509	17/02/2026	Open Systems Technology T/As CouncilFirst	\$ 1,100.00	
	SI009510	17/02/2026	Open Systems Technology T/As CouncilFirst	\$ 137.50	
	SI009529	18/02/2026	Open Systems Technology T/As CouncilFirst	\$ 8,585.47	
93	EFT29914	26/02/2026	RBC Rural		\$ 834.71
94	EFT29915	26/02/2026	Rachael Robertson Pty Ltd		\$ 6,050.00
95	EFT29916	26/02/2026	Scott Clayton		\$ 119.99
96	EFT29917	26/02/2026	Stewart & Heaton Clothing Co Pty Ltd		\$ 3,903.31
	SIN-4215942	06/02/2026	Stewart & Heaton Clothing Co Pty Ltd	\$ 183.68	
	SIN-4216596	09/02/2026	Stewart & Heaton Clothing Co Pty Ltd	\$ 367.36	
	SIN-4217027	10/02/2026	Stewart & Heaton Clothing Co Pty Ltd	\$ 183.68	
	SIN-4218892	12/02/2026	Stewart & Heaton Clothing Co Pty Ltd	\$ 2,992.97	
	SIN-4219075	12/02/2026	Stewart & Heaton Clothing Co Pty Ltd	\$ 175.62	
97	EFT29918	26/02/2026	Stratco (WA) Pty Ltd		\$ 6,480.06
98	EFT29919	26/02/2026	Swift Marketing Solutions		\$ 6,435.00
100	EFT29920	26/02/2026	T-Quip		\$ 338.90
101	EFT29921	26/02/2026	Talitha Huston		\$ 111.00
102	EFT29922	26/02/2026	Team Global Express Pty Ltd		\$ 934.59
	0619-5282300	15/02/2026	Team Global Express Pty Ltd	\$ 832.48	
	0620-5282300	22/02/2026	Team Global Express Pty Ltd	\$ 102.11	
103	EFT29923	26/02/2026	The Local Larder of Bindoon		\$ 228.00
	INV-0271	07/02/2026	The Local Larder of Bindoon	\$ 28.00	
	INV-0279	12/02/2026	The Local Larder of Bindoon	\$ 200.00	
104	EFT29924	26/02/2026	Tree Care Machinery		\$ 2,338.15
105	EFT29925	26/02/2026	Vanguard Print		\$ 230.18
106	EFT29926	26/02/2026	WA Stump Grinding		\$ 6,765.00
107	EFT29927	26/02/2026	Workwear Supplies		\$ 422.90
	INV-6772	01/02/2026	Workwear Supplies	\$ 114.95	
	INV-6835	14/02/2026	Workwear Supplies	\$ 104.45	
	INV-6836	14/02/2026	Workwear Supplies	\$ 27.50	
	INV-6840	14/02/2026	Workwear Supplies	\$ 176.00	
108	EFT29928	26/02/2026	Zone 50 Engineering Surveys Pty Ltd		\$ 7,851.58
					\$ 569,408.35
Direct Debits					
	DD11792.1	05/02/2026	Bendigo Bank		\$ 6,602.02
	DD11795.1	05/02/2026	Western Australian Treasury Corporation		\$ 37,882.71
	DD11800.1	11/02/2026	Aware Super		\$ 18,722.49
	DD11800.2	11/02/2026	Hesta		\$ 322.43
	DD11800.3	11/02/2026	ING Direct Superannuation Fund		\$ 351.74
	DD11800.4	11/02/2026	Australian Retirement Trust Super		\$ 351.74
	DD11800.5	11/02/2026	AMP Super Fund - Signature Super		\$ 172.63
	DD11800.6	11/02/2026	Resource Super T/as Russell Investments		\$ 144.24
	DD11800.7	11/02/2026	Mercer Tailored Super		\$ 252.87
	DD11800.8	11/02/2026	Care Super		\$ 331.37
	DD11800.9	11/02/2026	CBUS Super		\$ 331.37
	DD11800.10	11/02/2026	Rest Superannuation		\$ 2,875.41
	DD11800.11	11/02/2026	Spirit Super		\$ 1,386.07
	DD11800.12	11/02/2026	Hostplus Superannuation Fund		\$ 629.28
	DD11800.13	11/02/2026	ANZ Smart Choice Super		\$ 351.74
	DD11800.14	11/02/2026	Australian Super		\$ 6,310.49
	DD11800.15	11/02/2026	AMP Wealth Personal Superannuation Pension Fund		\$ 141.14
	DD11800.16	11/02/2026	MLC Masterkey Super Fundamentals		\$ 235.98
	DD11800.17	11/02/2026	FirstChoice Wholesale Personal Super		\$ 374.83
	DD11809.1	25/02/2026	Aware Super		\$ 18,724.63
	DD11809.2	25/02/2026	Hesta		\$ 328.37
	DD11809.3	25/02/2026	ING Direct Superannuation Fund		\$ 351.74
	DD11809.4	25/02/2026	Australian Retirement Trust Super		\$ 351.74
	DD11809.5	25/02/2026	AMP Super Fund - Signature Super		\$ 345.27
	DD11809.6	25/02/2026	Resource Super T/as Russell Investments		\$ 144.24
	DD11809.7	25/02/2026	Mercer Tailored Super		\$ 265.73
	DD11809.8	25/02/2026	OnePath Custodians Pty Ltd		\$ 15.92
	DD11809.9	25/02/2026	Care Super		\$ 331.37
	DD11809.10	25/02/2026	CBUS Super		\$ 331.37
	DD11809.11	25/02/2026	Rest Superannuation		\$ 2,908.70
	DD11809.12	25/02/2026	Spirit Super		\$ 1,467.18
	DD11809.13	25/02/2026	Hostplus Superannuation Fund		\$ 609.91
	DD11809.14	25/02/2026	ANZ Smart Choice Super		\$ 351.74
	DD11809.15	25/02/2026	Australian Super		\$ 5,867.31
	DD11809.16	25/02/2026	AMP Wealth Personal Superannuation Pension Fund		\$ 106.45
	DD11809.17	25/02/2026	MLC Masterkey Super Fundamentals		\$ 235.98

Chq/EFT	Date	Name	Invoice Amount	Payment Amount
DD11809.18	25/02/2026	FirstChoice Wholesale Personal Super		\$ 366.84
				\$ 110,875.04
Cheques				\$ -
				\$ 966,870.64
Credit Card Payments				
DD11792.1	05/02/2026	Bendigo Bank		\$ 6,602.02
198-01	05/02/2026	Bendigo Bank	\$ 32.95	
198-02	05/02/2026	Bendigo Bank	\$ 1,569.60	
198-03	05/02/2026	Bendigo Bank	-\$ 1,569.60	
198-04	05/02/2026	Bendigo Bank	\$ 1,089.60	
198-05	05/02/2026	Bendigo Bank	\$ 36.30	
198-06	05/02/2026	Bendigo Bank	\$ 151.70	
198-07	05/02/2026	Bendigo Bank	\$ 43.99	
198-08	05/02/2026	Bendigo Bank	\$ 1,000.00	
198-09	05/02/2026	Bendigo Bank	\$ 80.00	
198-10	05/02/2026	Bendigo Bank	\$ 10.00	
198-11	05/02/2026	Bendigo Bank	\$ 192.00	
198-12	05/02/2026	Bendigo Bank	\$ 83.88	
198-13	05/02/2026	Bendigo Bank	\$ 400.00	
198-14	05/02/2026	Bendigo Bank	\$ 105.00	
198-15	05/02/2026	Bendigo Bank	\$ 419.65	
198-16	05/02/2026	Bendigo Bank	\$ 638.25	
198-17	05/02/2026	Bendigo Bank	\$ 499.00	
198-18	05/02/2026	Bendigo Bank	\$ 82.80	
198-19	05/02/2026	Bendigo Bank	-\$ 5.10	
198-20	05/02/2026	Bendigo Bank	\$ 195.00	
198-21	05/02/2026	Bendigo Bank	\$ 882.00	
198-22	05/02/2026	Bendigo Bank	\$ 645.00	
198-23	05/02/2026	Bendigo Bank	\$ 20.00	
				\$ 6,602.02
Fuel Cards Payments				
SMY-Jan 2026	31/01/2026	Dun Direct Pty Ltd (Dunning's)		\$ 14,552.76
7034320105724824			\$ 114.63	
7034320105724832			\$ 335.23	
7034320105724840			\$ 990.45	
7034320105724907			\$ 501.24	
7034320105724923			\$ 130.33	
7034320105724949			\$ 724.71	
7034320105724956			\$ 1,778.28	
7034320105724960			\$ 1,745.74	
7034320105595034			\$ 582.81	
7034320105724972			\$ 691.89	
7034320105724857			\$ 181.27	
7034320105724865			\$ 130.65	
7034320105595018			\$ 155.39	
7034320105594873			\$ 516.04	
7034320112671943			\$ 274.15	
7034320112671935			\$ 198.42	
7034320112671968			\$ 163.59	
7034320106090498			\$ 170.35	
7034320106090506			\$ 122.16	
7034320105724931			\$ 2,529.06	
7034320112671950			\$ 2,516.37	
135	31/01/2026	Wex Australia Pty Ltd		\$ 5,004.20
5035 7564			\$ 546.18	
5091 1923			\$ 848.21	
5098 8251			\$ 128.30	
5180 6817			\$ 547.85	
5367 3603			\$ 50.83	
5403 4953			\$ 107.99	
5483 8650			\$ 606.70	
6375 9210			\$ 244.02	
6443 2791			\$ 264.74	
7214 6961			\$ 59.50	
7230 4842			\$ 368.41	
7497 6308			\$ 49.50	
7826 1814			\$ 484.84	
8209 2528			\$ 126.77	
8213 7265			\$ 570.36	
				\$ 19,556.96
				\$ 39,113.92



**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2026**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 12/03/2026

SHIRE OF CHITTERING
Information Summary
For the Period Ended 28 February 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 28 February 2026 of \$4,555,739.

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	▲	\$643,273
Plant and Equipment	▲	\$138,519
Infrastructure Assets - Roads	▲	\$3,142,505
Infrastructure Assets - Footpaths		\$0
Infrastructure Assets - Parks & Ovals	▲	\$28,353
Right of Use Assets		\$0

Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$64,901)
Proceeds from Disposal of Assets	▼	(\$845,289)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Bindoon-Dewars Pool Road (RRG)	100%	\$ 58,865	\$ 58,865	\$ 58,865
Wells Glover Road Final Seal (RRG)	8%	\$ 232,502	\$ 232,502	\$ 19,530
North Road (Rrg)	60%	\$ 735,079	\$ 735,079	\$ 437,533
Mooliabeenee Road (BS)	82%	\$ 231,758	\$ 223,638	\$ 190,645
Blue Plains/Maddern (BS)	382%	\$ 12,831	\$ 12,831	\$ 49,014
Muchea Road South (BS)	259%	\$ 62,831	\$ 62,831	\$ 162,532
Ghost Gum Ridge	90%	\$ 82,938	\$ 74,666	\$ 74,666
Sugar Gum Drive	99%	\$ 47,478	\$ 47,025	\$ 47,025
Flat Rocks Road (R2R)	8%	\$ 147,569	\$ 22,304	\$ 11,954
Chittering Valley Road (R2R)	44%	\$ 311,431	\$ 311,431	\$ 137,100
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	67%	\$ 2,159,958	\$ 1,514,908	\$ 1,450,027
Capital Grants, Subsidies and Contributions	13%	\$ 5,538,921	\$ 798,047	\$ 733,146
	28%	\$ 7,698,879	\$ 2,312,955	\$ 2,183,173
Rates Levied	99%	\$ 8,315,108	\$ 8,310,537	\$ 8,247,872

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 28 February 2025	28 February 2026
Adjusted Net Current Assets	139%	\$ 3,274,462	\$ 4,555,739
Cash and Equivalent - Unrestricted	137%	\$ 4,539,319	\$ 6,213,300
Cash and Equivalent - Restricted	106%	\$ 2,092,673	\$ 2,221,217
Receivables - Rates	98%	\$ 1,043,027	\$ 1,023,647
Receivables - Other	296%	\$ 168,899	\$ 499,583
Payables	93%	\$ 1,273,968	\$ 1,190,511

% 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.

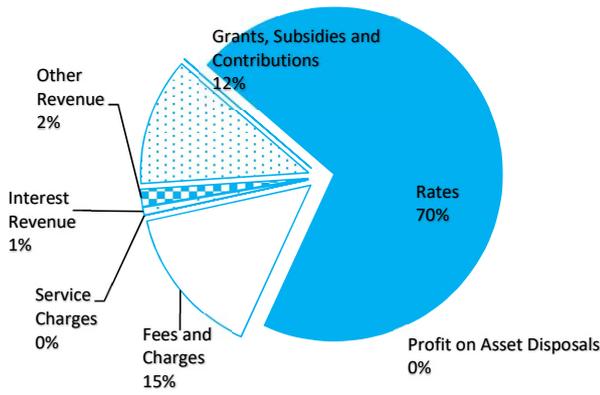
Preparation

Prepared by: Samantha Pedrotti

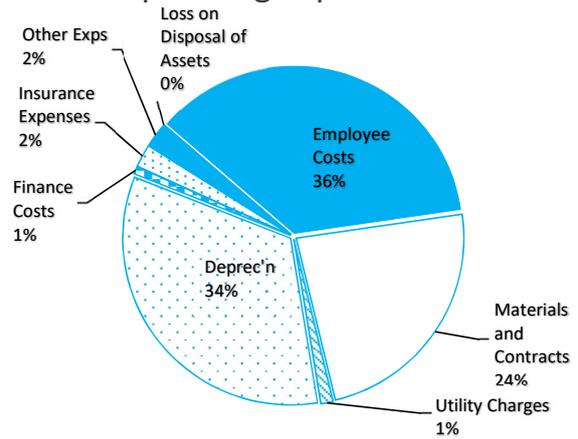
Reviewed by: Sue Mills

Date prepared: 12/03/2026

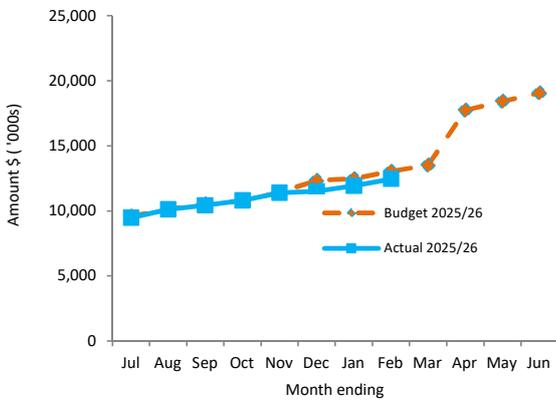
Operating Revenue



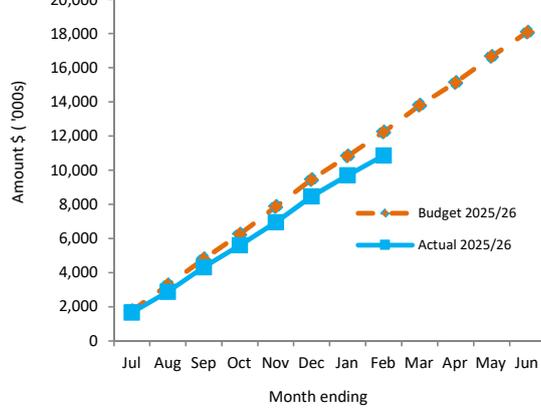
Operating Expenditure



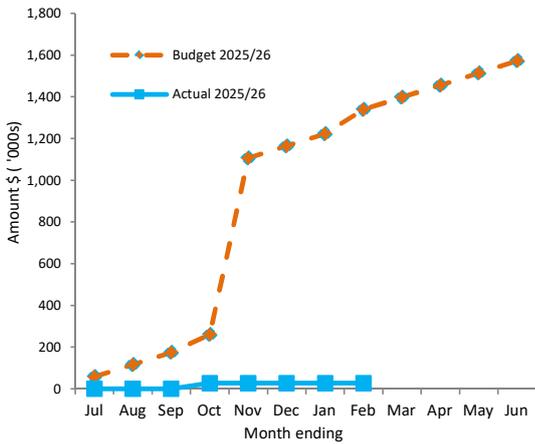
Budget Operating Revenues -v- Actual (Refer Note 2)



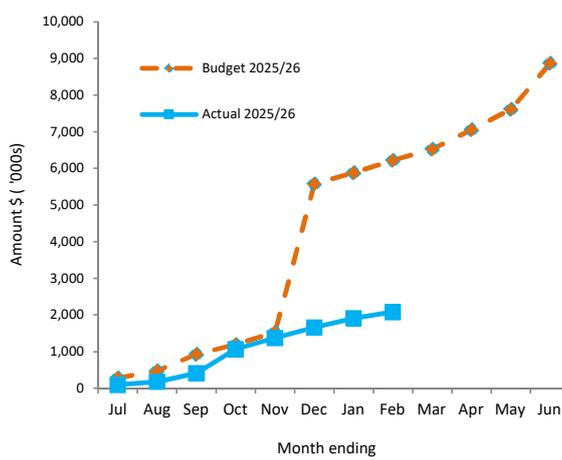
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 28 February 2026

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		6,125	2,744	834	(1,910)	(70%)	▼	
General Purpose Funding		9,875,519	9,362,531	9,326,360	(36,171)	(0%)	▼	
Law, Order and Public Safety		683,074	496,343	418,159	(78,184)	(16%)	▼	S
Health		78,460	57,568	58,762	1,194	2%	▲	
Education and Welfare		66,639	6,775	7,341	565	8%	▲	
Housing		593,073	471,589	52,139	(419,450)	(89%)	▼	S
Community Amenities		1,321,067	1,263,674	1,263,271	(403)	(0%)	▼	
Recreation and Culture		26,953	20,544	16,616	(3,928)	(19%)	▼	
Transport		194,857	245,050	253,715	8,665	4%	▲	
Economic Services		325,116	254,396	264,517	10,121	4%	▲	
Other Property and Services		102,600	62,405	48,533	(13,872)	(22%)	▼	S
		13,273,483	12,243,619	11,710,246				
Expenditure from operating activities								
Governance		(1,498,645)	(1,015,098)	(834,759)	180,339	18%	▲	S
General Purpose Funding		(533,724)	(332,451)	(296,064)	36,387	11%	▲	S
Law, Order and Public Safety		(2,519,984)	(1,685,439)	(1,391,548)	293,891	17%	▲	S
Health		(471,953)	(339,340)	(307,036)	32,304	10%	▲	
Education and Welfare		(184,041)	(158,451)	(60,783)	97,669	62%	▲	S
Housing		(511,047)	(248,282)	(177,796)	70,486	28%	▲	S
Community Amenities		(2,932,827)	(2,019,241)	(1,782,510)	236,731	12%	▲	S
Recreation and Culture		(2,369,032)	(1,647,375)	(1,328,303)	319,072	19%	▲	S
Transport		(5,579,799)	(3,758,827)	(3,694,485)	64,342	2%	▲	
Economic Services		(1,349,488)	(932,218)	(805,295)	126,924	14%	▲	S
Other Property and Services		0	(104,393)	(182,591)	(78,199)	(75%)	▼	S
		(17,950,539)	(12,241,114)	(10,861,169)				
Operating activities excluded from budget								
Add back Depreciation		5,359,009	3,700,104	3,643,146	(56,958)	(2%)	▼	
Adjust (Profit)/Loss on Asset Disposal	8	(421,016)	(418,934)	3,182	422,116	(101%)	▲	
		4,937,993	3,281,170	3,646,328				
Amount attributable to operating activities		260,937	3,283,675	4,495,405				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	2,621,509	798,047	733,146	(64,901)	(8%)	▼	
Proceeds from Disposal of Assets	8	869,289	872,562	27,273	(845,289)	(97%)	▼	S
		3,490,798	1,670,609	760,419				
Outflows from investing activities								
Land and Buildings		(1,645,781)	(1,052,429)	(409,156)	643,273	61%	▲	S
Plant and Equipment	13	(577,500)	(353,360)	(214,841)	138,519	39%	▲	S
Infrastructure Assets - Roads	13	(2,288,988)	(4,440,488)	(1,297,983)	3,142,505	71%	▲	S
Infrastructure Assets - Parks & Ovals	13	(190,826)	(129,408)	(101,055)	28,353	22%	▲	S
Infrastructure Assets - Other	13	(442,184)	(246,768)	(57,759)	189,009	77%	▲	S
Right of Use Assets	13	(78,086)	0	0	0			
		(5,223,364)	(6,222,453)	(2,080,794)				
Amount attributable to investing activities		(1,732,566)	(4,551,845)	(1,320,375)				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	1,400,000	466,664	0	(466,664)	(100%)	▼	S
Proceeds from New Leases - non cash	14	78,086	52,056	0	(52,056)	(100%)	▼	S
Transfer from Reserves	7	0	0	0	0			
		1,478,086	518,720	0				
Outflows from financing activities								
Repayment of Borrowings	10	(380,786)	(189,231)	(188,060)	1,171	1%	▲	
Payments for principal portion of lease liabilities	14	(23,733)	0	0	0			
Transfer to Reserves	7	(1,061,737)	0	0	0			
		(1,466,256)	(189,231)	(188,060)				
Amount attributable to financing activities		11,830	329,489	(188,060)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	1,448,413	1,568,769	1,568,769	0	0%		
Amount attributable to operating activities		260,937	3,283,675	4,495,405	1,211,731	37%	▲	S
Amount attributable to investing activities		(1,732,566)	(4,551,845)	(1,320,375)	3,231,469	(71%)	▲	S
Amount attributable to financing activities		11,830	329,489	(188,060)	(517,549)	(157%)	▼	S
Surplus or deficit at the end of the financial year	3	0	630,088	4,555,739	3,925,651	623%	▲	S

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

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature)
For the Period Ended 28 February 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	8,315,108	8,310,537	8,247,872	(62,665)	(1%)	▼	
Grants, Subsidies and Contributions	11	2,019,239	1,514,908	1,450,027	(64,881)	(4%)	▼	
Fees and Charges		1,894,150	1,717,629	1,724,515	6,885	0%	▲	
Interest Revenue		285,849	79,795	89,728	9,933	12%	▲	
Other Revenue		327,939	193,179	192,651	(528)	(0%)	▼	
Profit on Disposal of Assets	8	431,198	427,571	5,454	(422,117)	(99%)	▼	\$
		13,273,483	12,243,619	11,710,246				
Expenditure from operating activities								
Employee Costs		(5,966,146)	(4,066,232)	(3,945,217)	121,015	3%	▲	
Materials and Contracts		(5,426,005)	(3,675,182)	(2,555,157)	1,120,025	30%	▲	\$
Utility Charges		(221,300)	(149,243)	(130,430)	18,813	13%	▲	\$
Depreciation		(5,359,009)	(3,700,104)	(3,643,146)	56,958	2%	▲	
Finance Costs		(235,000)	(133,927)	(81,597)	52,330	0%	▲	
Insurance Expenses		(283,642)	(252,058)	(242,595)	9,463	4%	▲	
Other Expenditure		(449,255)	(255,731)	(254,391)	1,340	1%	▲	
Loss on Disposal of Assets	8	(10,182)	(8,637)	(8,637)	0	0%	▲	
		(17,950,538)	(12,241,114)	(10,861,169)				
Operating activities excluded from budget								
Add back Depreciation		5,359,009	3,700,104	3,643,146	(56,958)	(2%)	▼	
Adjust (Profit)/Loss on Asset Disposal	8	(421,016)	(418,934)	3,182	422,116	(101%)	▲	
		4,937,993	3,281,170	3,646,328				
Amount attributable to operating activities		260,938	3,283,675	4,495,405				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	2,621,509	798,047	733,146	(64,901)	(8%)	▼	
Proceeds from Disposal of Assets	8	869,289	872,562	27,273	(845,289)	(97%)	▼	\$
		3,490,798	1,670,609	760,419				
Outflows from investing activities								
Land and Buildings	13	(1,645,781)	(1,052,429)	(409,156)	643,273	61%	▲	\$
Plant and Equipment	13	(577,500)	(353,360)	(214,841)	138,519	39%	▲	\$
Infrastructure Assets - Roads	13	(2,288,988)	(4,440,488)	(1,297,983)	3,142,505	71%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(190,826)	(129,408)	(101,055)	28,353	22%	▲	\$
Infrastructure Assets - Other	13	(442,184)	(246,768)	(57,759)	189,009	77%	▲	\$
Right of Use Assets	13	(78,086)	0	0	0			
		(5,223,364)	(6,222,453)	(2,080,794)				
Amount attributable to investing activities		(1,732,566)	(4,551,845)	(1,320,375)				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	1,400,000	466,664	0	(466,664)	100%	▼	
Proceeds from New Leases - non cash	14	78,086	52,056	0	(52,056)	100%	▼	
Transfer from Reserves	7	0	0	0	0			
		1,478,086	518,720	0				
Outflows from financing activities								
Repayment of Borrowings	10	(380,786)	(189,231)	(188,060)	1,171	1%	▲	
Payments for principal portion of lease liabilities	14	(23,733)	0	0	0			
Transfer to Reserves	7	(1,061,738)	0	0	0			
		(1,466,257)	(189,231)	(188,060)				
Amount attributable to financing activities		11,829	329,489	(188,060)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	1,448,413	1,568,769	1,568,769	0	0%		
Amount attributable to operating activities		260,938	3,283,675	4,495,405	1,211,731	37%	▲	\$
Amount attributable to investing activities		(1,732,566)	(4,551,845)	(1,320,375)	3,231,469	(71%)		
Amount attributable to financing activities		11,829	329,489	(188,060)	(517,549)	(157%)	▼	\$
Surplus or deficit at the end of the financial year	3	0	630,088	4,555,739	3,925,651	623%	▲	\$

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

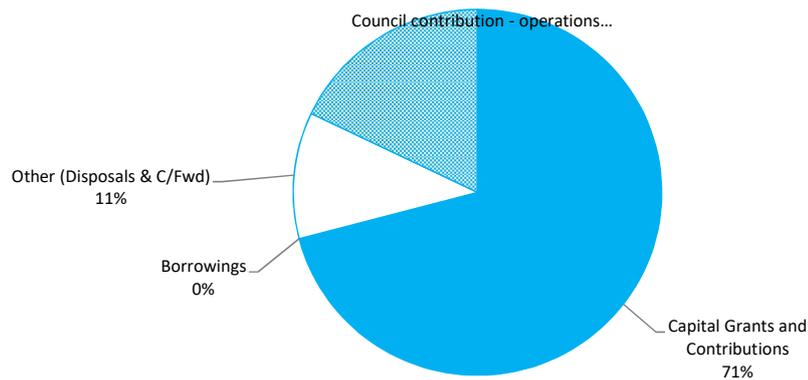
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
 For the Period Ended 28 February 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	409,156	1,052,429	1,571,635	1,645,781	409,156	(643,273)
Plant and Equipment	13	0	214,841	353,360	502,341	577,500	214,841	(138,519)
Infrastructure Assets - Roads	13	0	1,297,983	4,440,488	5,095,753	2,288,988	1,297,983	(3,142,505)
Infrastructure Assets - Parks & Ovals	13	0	101,055	129,408	190,826	190,826	101,055	(28,353)
Infrastructure Assets - Other	13	0	57,759	246,768	450,184	442,184	57,759	(189,009)
Right of Use Assets	13	0	0	0	78,086	78,086	0	0
Capital Expenditure Totals		0	2,080,794	6,222,453	7,810,739	5,145,278	2,080,794	(4,141,659)
Capital acquisitions funded by:								
Capital Grants and Contributions				798,047	5,538,921	2,621,509	733,146	
Borrowings				466,664		1,400,000	0	
Other (Disposals & C/Fwd)				872,562	872,562	869,289	27,273	
Council contribution - operations				4,085,181	1,399,256	254,480	1,320,375	
Capital Funding Total				6,222,453	7,810,739	5,145,278	2,080,794	

Budgeted Capital Acquisitions Funding



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.

(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

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.

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 28 February 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 2025/26 year is \$10,000 and 10%.

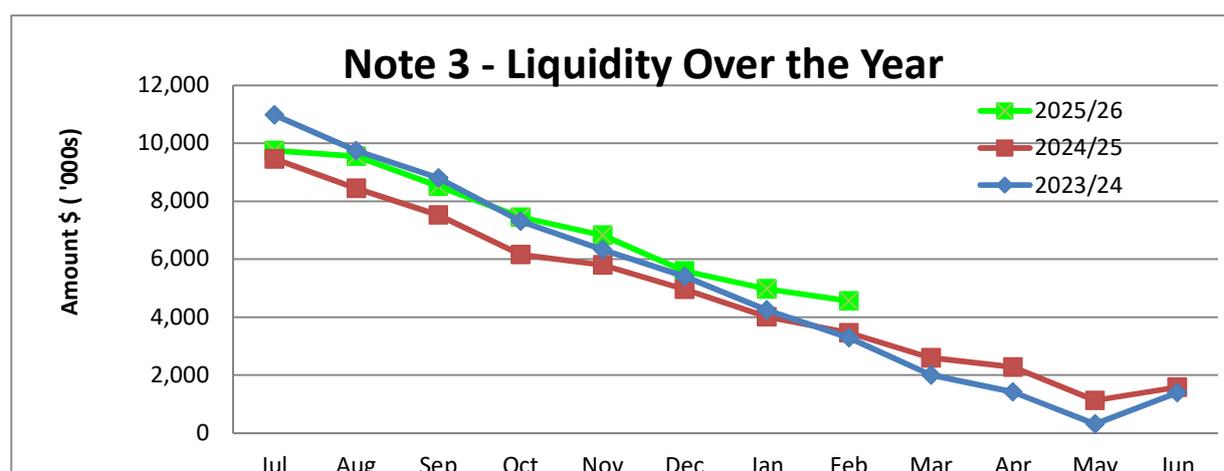
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
OPERATING ACTIVITIES						
Revenue from operating activities						
Profit on Disposal of Assets	(422,117)	(99%)	▼	S	Timing	Joint Venture housing not yet sold
Expenditure from operating activities						
Materials and Contracts	1,120,025	30%	▲	S	Timing	Materials & Contracts, spread over 12 mths
Utility Charges	18,813	13%	▲	S	Timing	Utility Charges spread over 12 months
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from Disposal of Assets	(845,289)	(97%)	▼	S	Timing	Joint Venture housing not yet sold
Outflows from investing activities						
Land and Buildings	643,273	61%	▲	S	Timing	LCCYH building waiting on app approvals
Plant and Equipment	138,519	39%	▲	S	Timing	New plant not yet ordered
Infrastructure Assets - Parks & Ovals	28,353	22%	▲	S	Timing	MBP not yet completed

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2026

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2025	28/02/2025	28/02/2026
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	3,243,751	4,384,875	6,082,264
Cash Restricted - Conditions over Grants	11	109,118	154,444	131,036
Cash Restricted - Reserves	4	2,221,217	2,092,673	2,221,217
Receivables - Rates	6	(88,919)	1,043,027	1,023,647
Receivables - Other	6	385,016	168,899	499,583
Inventories		789	3,153	3,322
		5,870,971	7,847,070	9,961,069
Less: Current Liabilities				
Payables		(1,603,214)	(1,273,968)	(1,190,511)
Contract Liabilities		(79,120)	(598,878)	(1,594,950)
Lease Liability	14	0	0	0
Loan Liability	10	(324,433)	(180,530)	(136,373)
Provisions		(682,547)	(698,194)	(682,547)
		(2,689,313)	(2,751,570)	(3,604,380)
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	136,373
Add Back: Current Lease Liability	14	0	0	0
Net Current Funding Position		1,568,769	3,274,462	4,555,739



Comments - Net Current Funding Position

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2026

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	1,212,090				1,212,090	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		21,217			21,217	Bendigo	0.00%	At Call
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Cash On Hand - Tourist Centre	250				250	N/A	Nil	On Hand
Trust Cash At Bank			10		10	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	5,000,000				1,000,000	Bendigo	4.05%	09-Mar-26
					1,000,000	Bendigo	4.10%	07-Apr-26
					500,000	Bendigo	4.25%	09-May-26
					1,000,000	Bendigo	4.35%	28-May-26
					1,500,000	Bendigo	4.35%	09-Jun-26
Reserve Bank - Term Deposit Investments		2,200,000			2,200,000	Bendigo	4.25%	11-May-26
(c) Investments								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	6,213,290	2,221,217	10	45,500	8,480,017			

Comments/Notes - Investments

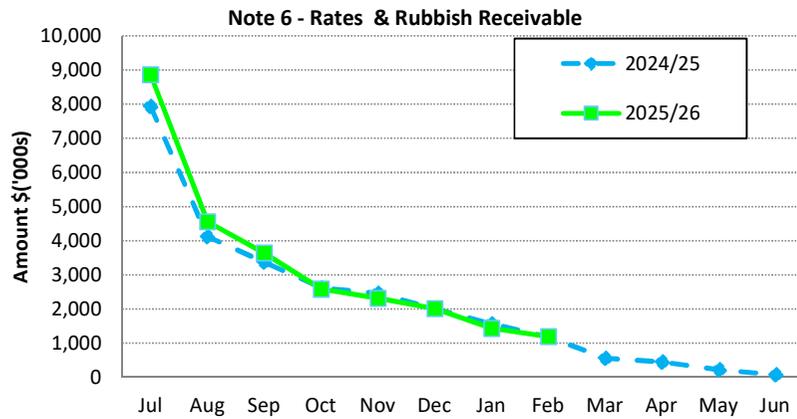
SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 28 February 2026

Note 6: Receivables

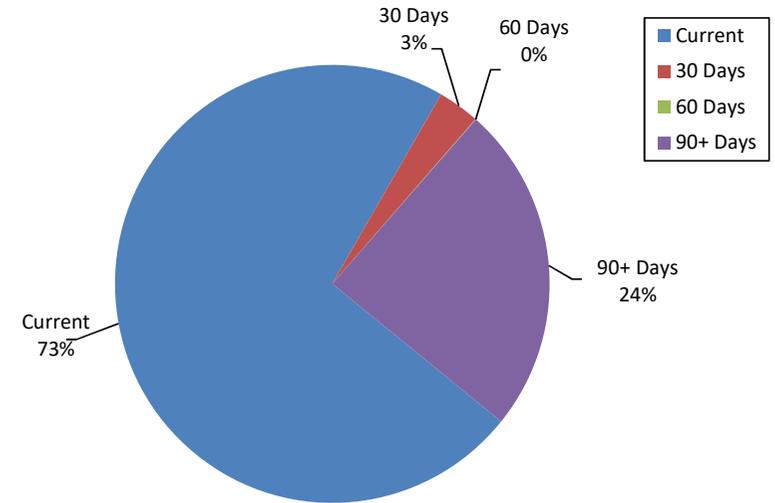
Receivables - Rates & Rubbish	28 February 2026	30 June 2025
	\$	\$
Opening Arrears Previous Years	76,298	151,071
Levied this year	9,340,397	8,502,368
Less Collections to date	(8,227,832)	(8,577,141)
Equals Current Outstanding	1,188,863	76,298
Net Rates Collectable	1,188,863	76,298
% Collected	87.37%	99.12%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	258,837	11,076	140	86,887	356,940
Balance per Trial Balance					
Sundry Debtors					356,940
Receivables - Other					142,643
Total Receivables General Outstanding					499,583

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

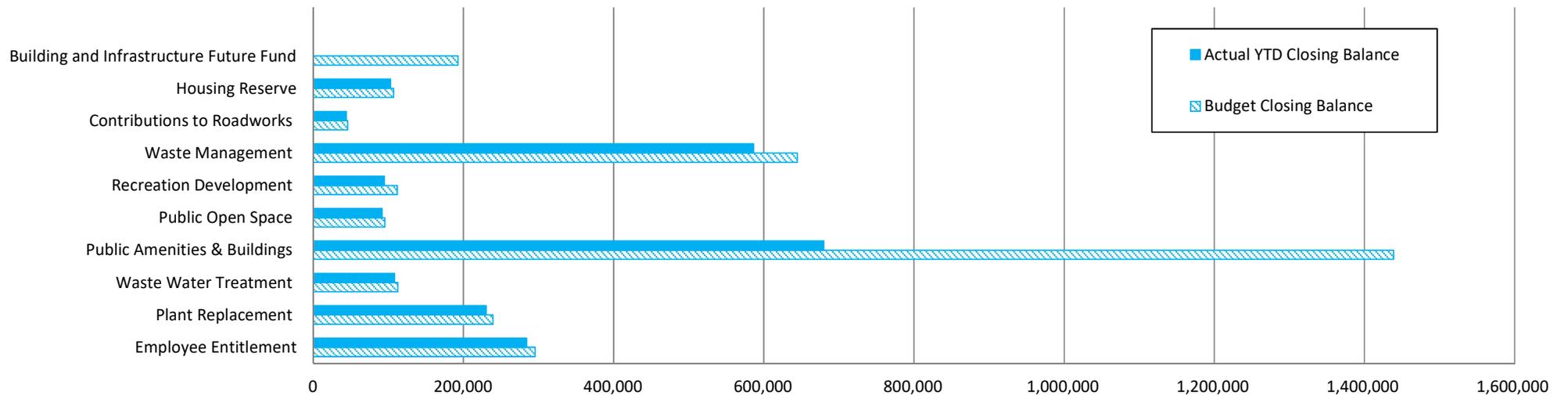


SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2026

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	\$ 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	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 28 February 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								
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	7,273		(3,182)	10,455	5,000		(5,455)
MVU715	CH1263 2014 HOLDEN COLORADO TTOP (MUCHEA LANDFILL) (CH1263) was CH5007	12,727	7,273		(5,454)	12,727	8,000		(4,727)
MVU330	CH0 2018 FORD RANGER MY DOUBLE CC XL 3.2D 6A 4X4 (EMTS) (POA)	7,273	12,727	5,454		7,273	10,000	2,727	
	CH1611 ISUZU FIRE ENGINE - MUCHEA BFB					50,000	50,000	0	
		30,455	27,273	5,454	(8,637)	448,273	869,289	431,198	(10,182)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	8.42310	1,865	53,155,743	4,477,361	46,718	8,665	4,532,744	4,469,090	100,000	0	4,569,090
UV	0.50690	807	635,940,000	3,223,580	3,497	2,657	3,229,734	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	50,216	11,321	7,762,478	7,642,457	149,830	0	7,792,287
Minimum Payment	\$										
GRV	1,150.00	312	308,200	358,800	10,205	(211)	368,794	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	10,205	(211)	485,394	518,250	0	0	518,250
		3,090	689,607,443	8,176,341	60,420	11,110	8,247,872	8,160,707	149,830	0	8,310,537
Discounts							0				0
Concession							0				0
Amount from General Rates							8,247,872				8,310,537
Ex-Gratia Rates							0	4,134			4,571
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							8,247,872				8,315,108

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2026

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2025	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments			
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Health														
Loan 79 - Multi Purpose Health Centre	WATC	345,163.74	0	0	0	36,852.16	36,852	36,852	308,311.58	308,312	308,312	13,172	14,820	14,820
Housing														
Recreation and Culture														
Loan 89 Muchea Complex	WATC	1,569,683.80	0	0	0	40,649.45	81,779	81,779	1,529,034.35	1,487,905	1,487,905	23,827	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	700,000	1,400,000	0.00	56,353	56,353	0.00	643,647	1,343,647	0	31,117	31,117
Transport														
Loan 79 New Grader	WATC	160,941.45	0	0	0	17,183.26	17,183	17,183	143,758.19	143,758	143,758	1,304	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	700,000	1,400,000	188,060.14	380,786	380,786	5,106,911.95	5,614,186	6,314,186	81,597	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 28 February 2026

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD Revised Budget	Adopted Annual Budget	Revised Annual Budget	YTD Actual		Unspent Grant (Tied) (a)+(b)	Unspent Grant (Tied) (a)+(b)
			Balance (a)	Operating	Capital				Revenue	(Expended) (b)		
				\$	\$	\$			\$	\$	\$	\$
General Purpose Funding												
Grant - FAGS General	WALGGC	Operating	0	781,233	0	611,256	781,233	831,896	623,923	(38,237)	0	0
Grant - FAGS Roads	WALGGC	Operating	0	323,930	0	234,826	323,930	307,688	230,766	(21,408)	0	0
Governance												
Contribution - Other Governance	Various	Operating	0	600	0	400	600	600	9	0	0	0
Law, Order and Public Safety												
Contribution - Fire Prevention	Various	Non-operating	0	0	31,584	0	31,584	40,681	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	73,250	73,250	73,250	0	0	0	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	323,387	0	373,000	323,387	441,000	372,109	(323,602)	48,507	48,507
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	1,000	1,000	1,000	1,000	(3,217)	(2,217)	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	0	0	(3,589)	(3,589)	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	0	1,000	0	0	(57)	(57)	0
Grant - Youth Events	Various	Operating - Tied	0	5,000	0	0	5,000	3,000	2,000	(909)	1,091	1,091
Grant - International Disabilities Day	Various	Operating - Tied	0	0	0	750	0	750	750	(1,662)	(912)	0
Recreation and Culture												
Grant - Sussex Bend Reserve	Dept of Primary Indust & Reg	Non-operating	46,801	0	46,801	0	46,801	46,801	0	(2,200)	44,601	44,601
Grant - Mountain Bike Park	BBRF	Non-operating	62,317	0	62,317	0	62,317	62,317	0	(101,055)	(38,738)	0
Grant - Lower Chittering Youth & Community Hub	Dept of Primary Indust & Reg	Non-operating	0	0	0	200,000	0	430,000	200,000	(243,416)	(43,416)	0
Grant - Library Trust	State Library	Operating	0	3,500	0	2,328	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	(58,865)	(58,865)	0
Grant - Regional Road Group - Wells Glover Road	Regional Road Group	Non-operating	0	0	157,001	39,250	157,001	156,001	0	(19,530)	(19,530)	0
Grant - Regional Road Group - North Road	Regional Road Group	Non-operating	0	0	546,952	365,760	546,952	458,044	375,426	(437,533)	(62,107)	0
Grant - Roads to Recovery - Chittering Valley Rd	Roads to Recovery	Non-operating	0	0	391,985	0	391,985	233,201	0	(137,100)	(137,100)	0
Grant - Roads to Recovery - Flat Rocks Rd	Roads to Recovery	Non-operating	0	0	391,985	0	391,985	233,201	0	(11,954)	(11,954)	0
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	97,384	0	97,384	97,384	0	(49,014)	(49,014)	0
Grant - Black Spot - Mooliabeenee Road	Main Roads WA	Non-operating	0	0	197,800	98,900	197,800	118,680	79,120	(190,645)	(111,525)	0
Grant - Black Spot - Muchea South Road	Main Roads WA	Non-operating	0	0	190,634	16,000	190,634	79,545	16,000	(162,532)	(146,532)	0
Grant - WSN Wheatbelt Secondary Freight Network	Main Roads WA	Non-operating	0	0	61,600	61,600	61,600	61,600	61,600	(33,149)	28,451	28,451
Grant - Rural Road Safety Program - Chittering Road	Main Roads WA	Non-operating	0	0	0	0	0	2,676,000	0	(9,487)	(9,487)	0
Grant - Rural Road Safety Program - Julimar Road	Main Roads WA	Non-operating	0	0	0	0	0	400,000	0	(8,538)	(8,538)	0
Grant - Dual Use Pathway - Santa Gertrudis	Department of Transport	Non-operating	0	0	2,318	2,000	2,318	2,318	1,000	0	1,000	1,000
Grant - Street Lighting	Main Roads WA	Operating	0	5,300	0	0	5,300	5,300	0	0	0	0
Grant - Direct Road	Main Roads WA	Operating	0	185,000	0	169,434	185,000	169,434	169,434	0	0	0
Economic Services												
Contribution - Taste of Chittering	Various	Operating - Tied	0	13,100	0	13,100	13,100	13,100	12,854	(16,213)	(3,359)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	900	0	900	900	900	909	(16,213)	(15,304)	0
Grant - Taste of Chittering	LotteryWest	Operating - Tied	0	20,000	0	23,600	20,000	23,600	23,600	(16,213)	7,387	7,387
Grant - Taste of Chittering	Tourism WA	Operating	0	5,000	0	8,400	5,000	8,400	8,400	(16,213)	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	664	1,000	1,000	0	0	0	0
Grant - Economic Development	Various	Operating - Tied	0	5,000	0	0	5,000	5,000	0	0	0	0
TOTALS			109,118	2,019,239	2,621,509	2,312,955	4,640,748	7,698,879	2,183,173	(1,923,490)	(592,144)	131,036
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,377,812	0	1,101,894	1,377,812	1,402,068	1,036,805	(75,859)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	641,427	0	413,014	641,427	757,890	413,222	(382,614)	30,609	56,985
Non-operating	Non-operating Grants, Subsidies and Contributions		109,118	0	2,621,509	798,047	2,621,509	5,538,921	733,146	(1,465,017)	(622,753)	74,052
TOTALS			109,118	2,019,239	2,621,509	2,312,955	4,640,748	7,698,879	2,183,173	(1,923,490)	(592,144)	131,036

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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 2025 \$	Amount Received \$	Amount Paid \$	Closing Balance 28 Feb 2026 \$
Restricted Cash - Bonds and Deposits				
Animal Control	306.45	0.00	(306.45)	0.00
Bonds - Community Bus	1,100.00	500.00	(500.00)	1,100.00
Construction Training Fund (CTF)	714.54	0.00	0.00	714.54
Bonds - Crossovers	14,116.49	0.00	0.00	14,116.49
Bonds - Defects Roadworks	114,956.82	0.00	(30,981.87)	83,974.95
Bonds - Developer	476,080.14	183,942.95	(244,075.21)	415,947.88
Bonds - Extractive Industries	105,837.29	3,389.76	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)	31,237.11	75,244.49	(80,451.91)	26,029.69
Bonds - Transportable Buildings	0.00	0.00	0.00	0.00
Bonds - Community Housing	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	0.00	500.00	(500.00)	0.00
Unclaimed Monies	1,131.22	1,608.00	(804.00)	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	802,751.97	265,185.20	(357,619.44)	710,317.73
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	265,185.20	(357,619.44)	710,317.73

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted		Budget		Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>											
Buildings											
Law, Order & Public Safety											
Fire Building (Capital)	4050110	510	BC032	0	(7,695)	(7,695)	(46,584)	(55,681)	(37,120)	29,425	
Total - Law, Order & Public Safety				0	(7,695)	(7,695)	(46,584)	(55,681)	(37,120)	29,425	
Education & Welfare											
Ferguson House Building (Capital)	4080610	510	BC180	0	(2,826)	(2,826)	(6,200)	(6,200)	(4,128)	1,302	
Total - Education & Welfare				0	(2,826)	(2,826)	(6,200)	(6,200)	(4,128)	1,302	
Housing											
Unit 1/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC201	0	(8,635)	(8,635)	(9,000)	(8,635)	(5,760)	(2,875)	
Total - Housing				0	(8,635)	(8,635)	(9,000)	(8,635)	(5,760)	(2,875)	
Community Amenities											
Muceha Landfill Buildings (Capital)	4100110	510	BC241	0	(1,298)	(1,298)	(12,000)	(12,000)	(12,000)	10,702	
Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	(6,804)	(6,804)	(6,500)	(6,805)	(4,536)	(2,268)	
Total - Community Amenities				0	(8,102)	(8,102)	(18,500)	(18,805)	(16,536)	8,434	
Recreation And Culture											
Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0	(17,000)	(11,600)	(7,736)	7,736	
Lower Chittering Hall Buildings (Capital)	4110110	510	BC312	0	(6,784)	(6,784)	(6,500)	(5,969)	(4,677)	(2,107)	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	(102,370)	(102,370)	(104,849)	(104,849)	(69,880)	(32,490)	
Lower Chittering Youth & Community Hub (Capital)	4110110	510	BC316	0	(243,416)	(243,416)	(1,400,000)	(1,330,000)	(886,656)	643,240	
Sandown Park Modus Ablution Block Building (Capital)	4110110	510	BC339	0	(15,735)	(15,735)	(17,149)	(14,925)	(9,952)	(5,783)	
Chittering Museum Buildings (Capital)	4110310	510	BC382	0	(2,047)	(2,047)	(6,000)	(2,047)	(1,368)	(679)	
Muceha Recreaton Centre Redevelopment	4110310	510	BC384	0	(10,222)	(10,222)	(8,999)	(9,924)	(6,616)	(3,606)	
Total - Recreation And Culture				0	(380,574)	(380,574)	(1,560,497)	(1,479,314)	(986,885)	606,311	
Transport											
Depot Buildings (Capital)	4120110	510	BC410	0	(1,324)	(1,324)	(5,000)	(3,000)	(2,000)	676	
Total - Transport				0	(1,324)	(1,324)	(5,000)	(3,000)	(2,000)	676	
Total - Buildings				0	(409,156)	(409,156)	(1,645,781)	(1,571,635)	(1,052,429)	643,273	

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Plant , Equip. & Vehicles											
Law, Order And Public Safety											
ESL BFB - Plant & Equipment (Capital)	4050530	530		0	0	0	(250,000)	(250,000)	(166,664)	166,664	
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)	(166,664)	166,664	
Transport											
CH0 - New Works Vehicle 4x4	4120330	530	PA00	0	(51,688)	(51,688)	(65,000)	(51,688)	(34,456)	(17,232)	
New - Padfoot Roller - Muechea Landfill	4120330	530	PA011	0	(66,424)	(66,424)	(70,000)	(66,424)	(66,424)	0	
New - Grab bucket for Muechea Landfill loader	4120330	530	PA012	0	0	0	(35,000)	0	0	0	
New - Trailer for multiple mowers	4120330	530	PA013	0	0	0	(10,000)	(10,000)	(6,664)	6,664	
New - Trailer for 50KVA Genset	4120330	530	PA014	0	0	0	(5,500)	(5,500)	0	0	
CH11587 PWO Project Officer	4120330	530	PA1158	0	(48,747)	(48,747)	(60,000)	(48,747)	(32,496)	(16,251)	
CH1263 Landfill Vehicle	4120330	530	PA1263	0	(47,982)	(47,982)	(60,000)	(47,982)	(31,992)	(15,990)	
CH6792 New Building Maint Trailer	4120330	530	PA1283	0	0	0	(22,000)	(22,000)	(14,664)	14,664	
Total - Transport				0	(214,841)	(214,841)	(327,500)	(252,341)	(186,696)	(28,145)	
Total - Plant , Equip. & Vehicles				0	(214,841)	(214,841)	(655,586)	(580,427)	(353,360)	138,519	
Roads (Non Town)											
Transport											
Chittering Valley Road (R2R)	4120145	540	R2R007	0	(137,100)	(137,100)	(311,431)	(311,431)	(311,431)	174,332	
Flat Rocks Road (R2R)	4120145	540	R2R011	0	(11,954)	(11,954)	(147,569)	(147,569)	(22,304)	10,351	
Bindoon-Dewars Pool Road (RRG)	4120149	540	RRG003	0	(58,865)	(58,865)	(61,260)	(58,865)	(58,865)	0	
Wells Glover Road Final Seal (RRG)	4120149	540	RRG009	0	(19,530)	(19,530)	(232,502)	(232,502)	(232,502)	212,971	
North Road (Rrg)	4120149	540	RRG012	0	(437,533)	(437,533)	(812,486)	(735,079)	(735,079)	297,546	
Chittering Road (Rural Rd Safety Program)	4120149	540	RRS002	0	(9,487)	(9,487)	0	(2,676,000)	(2,551,000)	2,541,513	New funding acquired, addressed in Budget Review
Julimar Road (Rural Rd Safety Program)	4120149	540	RRS010	0	(8,538)	(8,538)	0	(400,000)	(10,000)	1,462	New funding acquired, addressed in Budget Review
Mooliabeenee Road (BS)	4120153	540	RBS001	0	(190,645)	(190,645)	(231,758)	(223,638)	(223,638)	32,993	
Blue Plains/Maddern (BS)	4120153	540	RBS006	0	(49,014)	(49,014)	(57,561)	(12,831)	(12,831)	(36,183)	
Muechea Road South (BS)	4120153	540	RBS036	0	(162,532)	(162,532)	(189,067)	(62,831)	(62,831)	(99,701)	
Total - Transport				0	(1,085,197)	(1,085,197)	(2,043,635)	(4,860,747)	(4,220,482)	3,135,284	
Total - Roads (Non Town)				0	(1,085,197)	(1,085,197)	(2,043,635)	(4,860,747)	(4,220,482)	3,135,284	

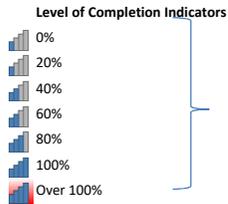
Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted		Budget		Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Roads (Town)											
Transport											
Waldeck West Road	4120140	540	RC050	0	(9,568)	(9,568)	(30,000)	(30,000)	(15,000)	5,432	
Forrest Hills Parade	4120141	540	RC103	0	(48,378)	(48,378)	(50,000)	(48,378)	(48,378)	0	
Ghost Gum Ridge	4120141	540	RC188	0	(74,666)	(74,666)	(82,938)	(74,666)	(74,666)	0	
Sugar Gum Drive	4120141	540	RC200	0	(47,025)	(47,025)	(47,478)	(47,025)	(47,025)	0	
Mooliabeenee Road (WSFN)	4120141	540	RFN001	0	(33,149)	(33,149)	(34,938)	(34,938)	(34,938)	1,789	
Total - Transport				0	(212,786)	(212,786)	(245,353)	(235,006)	(220,006)	7,221	0
Total - Roads (Town)				0	(212,786)	(212,786)	(245,353)	(235,006)	(220,006)	7,221	
Parks & Ovals											
Community Amenities											
Cemetery Memorial Gardens Infrastructure Parks (Capital)	4100770	570	PC300	0	0	0	(6,500)	(6,500)	(4,328)	4,328	
Total - Community Amenities				0	0	0	(6,500)	(6,500)	(4,328)	4,328	
Recreation And Culture											
Mountain Bike Park (Capital)	4110370	570	PC361	0	(101,055)	(101,055)	(184,326)	(184,326)	(125,080)	24,025	
Total - Recreation And Culture				0	(101,055)	(101,055)	(184,326)	(184,326)	(125,080)	24,025	
Total - Parks & Ovals				0	(101,055)	(101,055)	(190,826)	(190,826)	(129,408)	28,353	
Infrastructure - Other											
Governance											
Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	(8,000)	(8,000)	0	(8,000)	(8,000)	0	Carried over from 23/24, addressed in Budget Review
Total - Governance				0	(8,000)	(8,000)	0	(8,000)	(8,000)	0	
Law, Order & Public Safety											
FIRE - Australia Fire Danger Rating System Signs	4050190	590	OC238	0	0	0	(22,500)	(22,500)	(14,984)	14,984	
Fire - Water Tank Sandown Park - Infrastructure (Capital)	4050190	590	OC501	0	0	0	(197,031)	(197,031)	(131,352)	131,352	
Total - Law, Order & Public Safety				0	0	0	(219,531)	(219,531)	(146,336)	146,336	
Recreation And Culture											
Sussex Bend Reserve Infrastructure Other (Capital)	4110390	590	OC306	0	(2,200)	(2,200)	(32,069)	(32,069)	(21,376)	19,176	
Mountain Bike Park Infrastructure Other (Capital)	4110390	590	OC361	0	(47,532)	(47,532)	(106,584)	(106,584)	(71,056)	23,524	
Muchea Recreation Centre Infrastructure Other (Capital)	4110390	590	OC384	0	0	0	(59,000)	(59,000)	0	0	
Total - Recreation And Culture				0	(49,732)	(49,732)	(197,653)	(197,653)	(92,432)	42,700	

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 28 FEBRUARY 2026

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Transport											
	4120190	590	WT014	0	(27)	(27)	(25,000)	(25,000)	0	(27)	
Total - Transport				0	(27)	(27)	(25,000)	(25,000)	0	(27)	
	Total - Infrastructure - Other			0	(57,759)	(57,759)	(442,184)	(450,184)	(246,768)	189,009	
	Capital Expenditure Total			0	(2,080,794)	(2,080,794)	(5,223,364)	(7,888,825)	(6,222,453)	4,141,659	



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

Summary by Balance Sheet Category

Buildings	510	0	(409,156)	(409,156)	(1,645,781)	(1,571,635)	(1,052,429)	643,273
Right of Use Assets	516	0	0	0	(78,086)	(78,086)	0	0
Plant & Equipment	530	0	(214,841)	(214,841)	(577,500)	(502,341)	(353,360)	138,519
Infrastructure Roads	540	0	(1,297,983)	(1,297,983)	(2,288,988)	(5,095,753)	(4,440,488)	3,142,505
Infrastructure Parks & Ovals	570	0	(101,055)	(101,055)	(190,826)	(190,826)	(129,408)	28,353
Infrastructure Other	590	0	(57,759)	(57,759)	(442,184)	(450,184)	(246,768)	189,009
		0	(2,080,794)	(2,080,794)	(5,223,364)	(7,888,825)	(6,222,453)	4,141,659

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 28 February 2026

Note 14: Lease Liabilities

(a) Lease Repayments

Particulars/Purpose	01 Jul 2025	New Leases			Principal Repayments			Principal Outstanding			Interest Repayments			
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Law, Order and Public Safety														
Right of Use Asset - CESM Vehicle	FleetPartners	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.