



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
TUESDAY 15 SEPTEMBER 2026**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
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CS02 – 09/26	List of Accounts Paid for the Period Ending 31 August 2026 Attachments 1 List of Accounts Paid as at 31 August 2026 or other purchasing cards	28 – 32
CS03 – 09/26	Monthly Financial Report for the Period Ending 31 August 2026 Attachments 1. Monthly Financial Report for the Period Ending 31 August 2026	33 – 59
CS04 – 09/26	Santa Gertrudis Dual Use Path Design Project - Budget Amendment Attachments 1. Santa Gertrudis Dual Use Path Feasibility Report May 2026 2. Project Status Report – Santa Gertrudis Dual Use Path August 2026 3. Lower Chittering Road Safety Masterplan Report 26 May 26	60 – 99



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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 08/09/2026

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

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. The figures in this report have not been audited and the end of year processes have not been finalised. It is possible these figures will change once the end of year processes have been completed.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 4.

Statement of Financial Activity by Reporting Program

Is presented on page 5 and shows a surplus as at 31 July 2026 of \$1,929,061.

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	▲	\$6,400
Plant and Equipment	▲	\$29,282
Infrastructure Assets - Roads	▲	\$167,877
Infrastructure Assets - Footpaths		\$0
Infrastructure Assets - Parks & Ovals	▲	\$3,085

Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$109,570)
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	\$ -	\$ -
Fire - Shire Water Tanks - Infrastructure (Capital)	0%	\$ 281,390	\$ 23,449	\$ -
Julimar Road (Rural Rd Safety Program)	47%	\$ 569,944	\$ 265,000	\$ 267,135
Chittering Road (Rural Rd Safety Program)	0%	\$ 2,579,326	\$ 17,608	\$ 2,773
Ridgetop Ramble	1%	\$ 45,000	\$ 3,741	\$ 568
Forrest Hills Parade	0%	\$ 47,500	\$ 3,950	\$ -
Teatree North Road	0%	\$ 132,500	\$ 11,033	\$ -
Flat Rocks Road	0%	\$ 132,500	\$ 11,033	\$ 114
Chittering Valley Road (R2R)	0%	\$ 262,500	\$ 21,866	\$ 909
Flat Rocks Road (R2R)	0%	\$ 434,924	\$ 36,229	\$ 1,250

Grants, Subsidies and Contributions

Grants, Subsidies and Contributions	6%	\$ 1,271,040	\$ 85,389	\$ 77,953
Capital Grants, Subsidies and Contributions	0%	\$ 5,877,728	\$ 109,570	\$ -
	1%	\$ 7,148,768	\$ 194,959	\$ 77,953
Rates Levied	0%	\$ 9,075,219	\$ 755,268	\$ 4,906

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 31 July 2025	Current Year 31 July 2026
Adjusted Net Current Assets	20%	\$ 9,443,969	\$ 1,929,061
Cash and Equivalent - Unrestricted	201%	\$ 2,756,818	\$ 5,537,600
Cash and Equivalent - Restricted	114%	\$ 2,221,217	\$ 2,536,937
Receivables - Rates	-3%	\$ 8,692,056	-\$ 236,349
Receivables - Other	181%	\$ 257,366	\$ 466,458
Payables	106%	\$ 1,378,761	\$ 1,464,213

% 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.

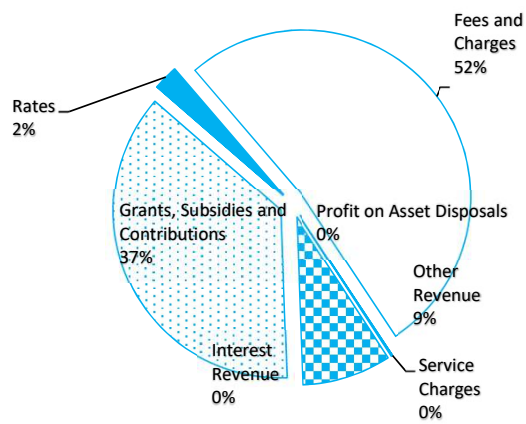
Preparation

Prepared by: Samantha Munro-Pedrotti

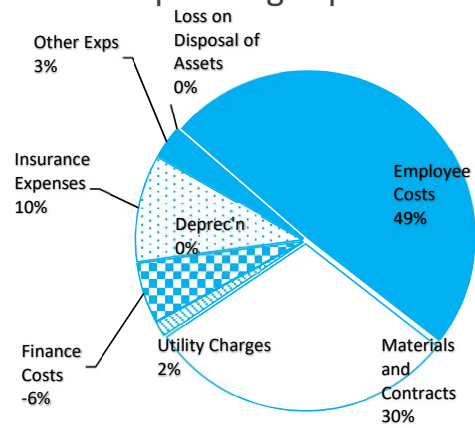
Reviewed by: Sue Mills

Date prepared: 08/09/2026

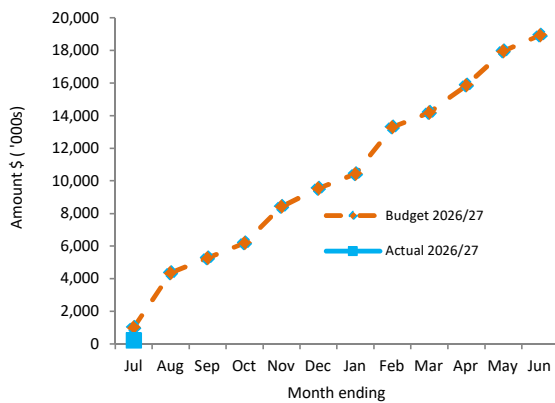
Operating Revenue



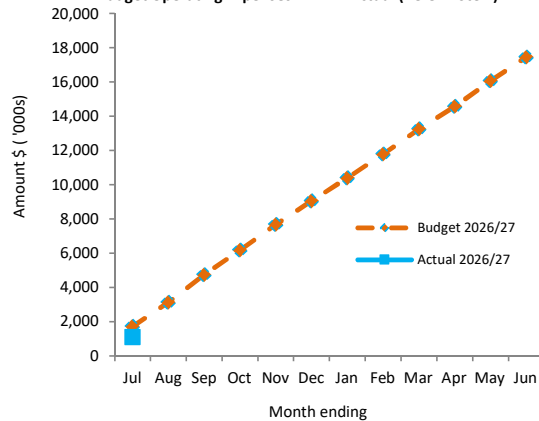
Operating Expenditure



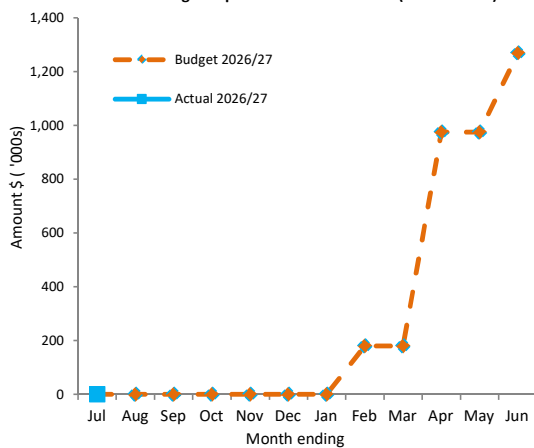
Budget Operating Revenues -v- Actual (Refer Note 2)



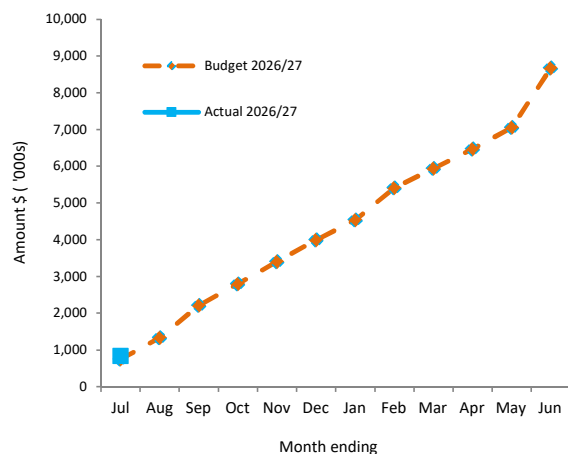
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 31 July 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	240	450	210	88%	▲	
General Purpose Funding		10,051,733	773,233	12,227	(761,006)	(98%)	▼	S
Law, Order and Public Safety		603,989	87,996	81,631	(6,365)	(7%)	▼	
Health		85,431	19,676	19,670	(6)	(0%)	▼	
Education and Welfare		13,350	362	0	(362)	(100%)	▼	
Housing		457,830	2,520	3,562	1,042	41%	▲	
Community Amenities		1,184,454	17,251	30,628	13,377	78%	▲	S
Recreation and Culture		26,339	2,191	1,107	(1,084)	(49%)	▼	
Transport		247,682	25,083	22,687	(2,396)	(10%)	▼	
Economic Services		329,311	22,769	32,886	10,117	44%	▲	S
Other Property and Services		57,600	4,798	6,064	1,266	26%	▲	
		13,060,619	956,119	210,912				
Expenditure from operating activities								
Governance		(1,512,408)	(116,525)	(152,280)	(35,755)	(31%)	▼	S
General Purpose Funding		(562,311)	(79,364)	(70,173)	9,191	12%	▲	S
Law, Order and Public Safety		(2,522,343)	(218,881)	(148,850)	70,031	32%	▲	S
Health		(516,603)	(47,187)	(22,034)	25,153	53%	▲	S
Education and Welfare		(110,500)	(8,165)	(10,536)	(2,371)	(29%)	▼	
Housing		(199,389)	(22,004)	(29,644)	(7,640)	(35%)	▼	
Community Amenities		(4,205,401)	(366,717)	(251,996)	114,721	31%	▲	S
Recreation and Culture		(2,956,846)	(247,950)	(56,935)	191,015	77%	▲	S
Transport		(5,728,158)	(491,895)	(159,030)	332,865	68%	▲	S
Economic Services		(944,991)	(181,401)	(112,170)	69,231	38%	▲	S
Other Property and Services		(1,821,462)	(62,163)	(88,911)	(151,074)	243%	▼	
		(17,437,488)	(1,717,926)	(1,102,560)				
Operating activities excluded from budget								
Add back Depreciation		5,600,480	466,706	0	(466,706)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(441,935)	151	0	(151)	(100%)	▼	
		5,158,545	466,857	0				
Amount attributable to operating activities		781,677	(294,950)	(891,648)				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	5,877,728	109,570	0	(109,570)	(100%)	▼	S
Proceeds from Disposal of Assets	8	975,289	0	0	0			
		6,853,017	109,570	0				
Outflows from investing activities								
Land and Buildings		(1,201,020)	(12,802)	(6,402)	6,400	50%	▲	S
Plant and Equipment	13	(674,000)	(216,000)	(186,718)	29,282	14%	▲	S
Infrastructure Assets - Roads	13	(5,071,920)	(442,726)	(274,849)	167,877	38%	▲	S
Infrastructure Assets - Parks & Ovals	13	(264,354)	(44,065)	(40,980)	3,085	7%	▲	
Infrastructure Assets - Other	13	(379,390)	(31,615)	0	31,615	100%	▲	S
Right of Use Assets	13	0	0	0	0			
		(7,590,684)	(747,208)	(508,950)				
Amount attributable to investing activities		(737,667)	(637,638)	(508,950)				
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)	0	0	0			
Payments for principal portion of lease liabilities	14	(24,612)	(2,050)	(2,838)	(788)	(38%)	▼	
Transfer to Reserves	7	(1,083,718)	0	0	0			
		(1,499,399)	(2,050)	(2,838)				
Amount attributable to financing activities		(1,205,399)	(2,050)	(2,838)				
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		781,677	(294,950)	(891,648)	(596,698)	202%	▼	
Amount attributable to investing activities		(737,667)	(637,638)	(508,950)	128,688	(20%)	▲	
Amount attributable to financing activities		(1,205,399)	(2,050)	(2,838)	(788)	38%	▼	
Surplus or deficit at the end of the financial year	3	2,181,967	2,397,858	1,929,061	(468,797)	(20%)	▼	S

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

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature)
For the Period Ended 31 July 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	755,268	4,906	(750,362)	(99%)	▼	\$
Grants, Subsidies and Contributions	11	1,271,040	85,389	77,953	(7,436)	(9%)	▼	
Fees and Charges		1,707,944	92,420	109,627	17,207	19%	▲	\$
Interest Revenue		325,974	4,157	287	(3,870)	(93%)	▼	
Other Revenue		236,689	18,885	18,140	(745)	(4%)	▼	
Profit on Disposal of Assets	8	443,753	0	0	0			
		13,060,619	956,119	210,912				
Expenditure from operating activities								
Employee Costs		(4,191,168)	(400,625)	(613,655)	(213,030)	(53%)	▼	\$
Materials and Contracts		(6,411,132)	(625,743)	(374,747)	250,996	40%	▲	\$
Utility Charges		(232,102)	(40,487)	(18,770)	21,717	54%	▲	\$
Depreciation		(5,600,480)	(466,706)	0	466,706	100%	▲	\$
Finance Costs		(227,521)	(3,159)	72,981	76,140	0%	▲	
Insurance Expenses		(277,379)	(138,686)	(129,283)	9,403	7%	▲	
Other Expenditure		(495,887)	(42,369)	(39,086)	3,283	8%	▲	
Loss on Disposal of Assets	8	(1,818)	(151)	0	151	100%	▲	\$
		(17,437,487)	(1,717,926)	(1,102,560)				
Operating activities excluded from budget								
Add back Depreciation		5,600,480	466,706	0	(466,706)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	(441,935)	151	0	(151)	(100%)	▼	
		5,158,545	466,857	0				
Amount attributable to operating activities		781,677	(294,950)	(891,648)				
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Capital Grants, Subsidies and Contributions	11	5,877,728	109,570	0	(109,570)	(100%)	▼	\$
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		6,853,017	109,570	0				
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Land and Buildings	13	(1,201,020)	(12,802)	(6,402)	6,400	50%	▲	\$
Plant and Equipment	13	(674,000)	(216,000)	(186,718)	29,282	14%	▲	\$
Infrastructure Assets - Roads	13	(5,071,920)	(442,726)	(274,849)	167,877	38%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(264,354)	(44,065)	(40,980)	3,085	7%	▲	
Infrastructure Assets - Other	13	(379,390)	(31,615)	0	31,615	100%	▲	\$
Right of Use Assets	14	0	0	0	0			
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MOVEMENT IN SURPLUS OR DEFICIT								
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Amount attributable to investing activities		(737,667)	(637,638)	(508,950)	128,688	(20%)		
Amount attributable to financing activities		(1,205,399)	(2,050)	(2,838)	(788)	38%		
Surplus or deficit at the end of the financial year	3	2,181,968	2,397,858	1,929,061	(468,797)	(20%)	▼	\$

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

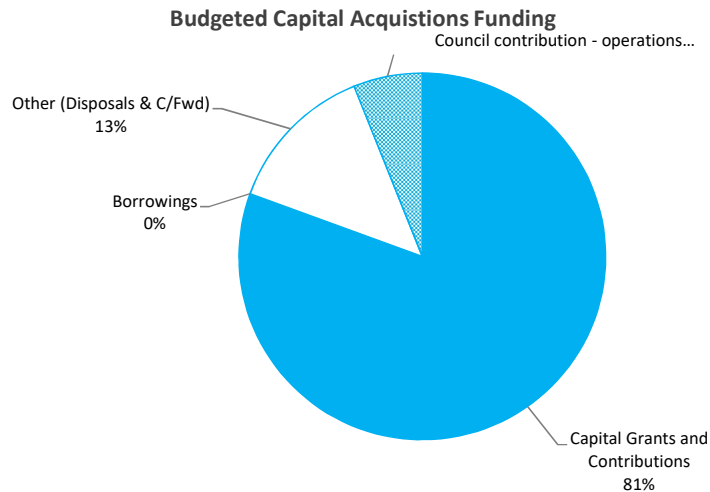
Refer to Note 2 for an explanation of the reasons for the variance.

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 31 July 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	6,402	12,802	1,201,020	1,201,020	6,402	(6,400)
Plant and Equipment	13	0	186,718	216,000	674,000	674,000	186,718	(29,282)
Infrastructure Assets - Roads	13	0	274,849	442,726	5,071,920	5,071,920	274,849	(167,877)
Infrastructure Assets - Parks & Ovals	13	0	40,980	44,065	264,354	264,354	40,980	(3,085)
Infrastructure Assets - Other	13	0	0	31,615	379,390	379,390	0	(31,615)
Right of Use Assets	13	0	0	0	0	0	0	0
Capital Expenditure Totals		0	508,950	747,208	7,590,684	7,590,684	508,950	(238,258)
Capital acquisitions funded by:								
Capital Grants and Contributions				109,570	5,877,728	5,877,728	0	
Borrowings				0		0	0	
Other (Disposals & C/Fwd)				0	975,289	975,289	0	
Council contribution - operations				637,638	443,667	737,667	508,950	
Capital Funding Total				747,208	7,590,684	7,590,684	508,950	



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

Note 1: Significant Accounting Policies**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

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.

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 31 July 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%.

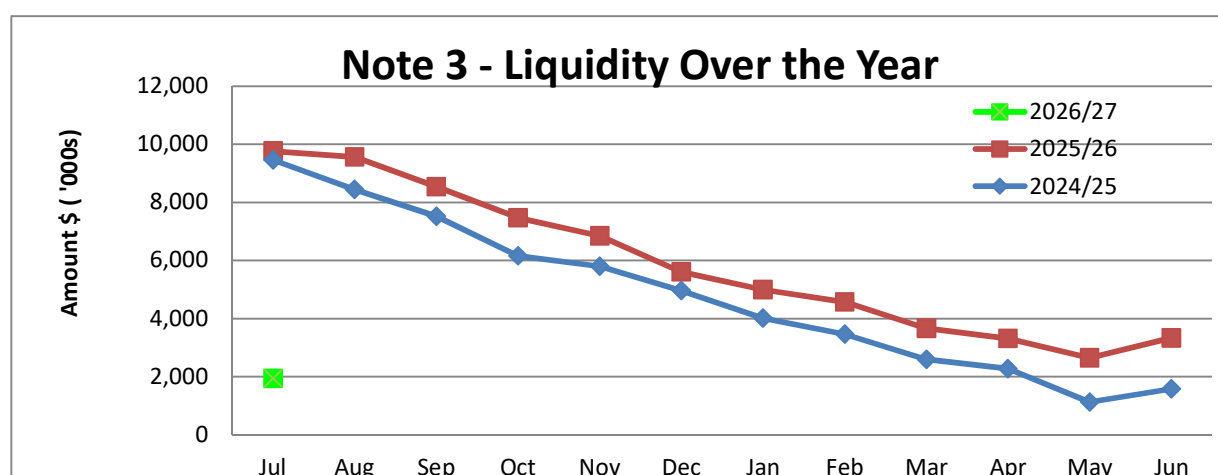
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
OPERATING ACTIVITIES						
Revenue from operating activities						
Rates	(750,362)	(99%)	▼	S	Timing	Rates not yet billed for FY26/27
Fees and Charges	17,207	19%	▲	S	Timing	Fees & Charges's spread across 12 mths
Expenditure from operating activities						
Employee Costs	(213,030)	(53%)	▼	S	Timing	Emp costs against jobs, spread over 12 mths
Materials and Contracts	250,996	40%	▲	S	Timing	Materials & Contracts, spread over 12 mths
Utility Charges	21,717	54%	▲	S	Timing	Utility Charges spread over 12 months
Depreciation	466,706	100%	▲	S	Timing	Depreciation not run for July
Other Expenditure	3,283	8%	▲		Timing	Councillor remunerations spread over 12 months instead of quarterly
Loss on Disposal of Assets	151	100%	▲	S	Timing	Assets not all yet disposed
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(109,570)	(100%)	▼	S	Timing	Grant funding not yet received
Outflows from investing activities						
Land and Buildings	6,400	50%	▲	S	Timing	Capital projects not yet started
Plant and Equipment	29,282	14%	▲	S	Timing	Plant purchased less than budgeted for

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2026	31/07/2025	31/07/2026
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	6,529,013	2,602,374	5,499,294
Cash Restricted - Conditions over Grants	11	0	154,444	38,306
Cash Restricted - Reserves	4	2,536,937	2,221,217	2,536,937
Receivables - Rates	6	(145,333)	8,692,056	(236,349)
Receivables - Other	6	735,672	257,366	466,458
Inventories		33,639	1,913	32,114
		9,689,928	13,929,370	8,336,760
Less: Current Liabilities				
Payables		(1,638,947)	(1,378,761)	(1,464,213)
Contract Liabilities		(1,675,800)	(162,337)	(1,900,800)
Lease Liability	14	(34,708)	0	(31,870)
Loan Liability	10	(391,069)	(324,433)	(391,069)
Provisions		(800,905)	(682,547)	(800,905)
		(4,541,428)	(2,548,078)	(4,588,857)
Less: Cash Reserves	7	(2,536,937)	(2,221,217)	(2,536,937)
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	391,069
Add Back: Current Lease Liability	14	34,708	0	31,870
Net Current Funding Position		3,332,496	9,443,969	1,929,061

**Comments - Net Current Funding Position**

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	1,036,390				1,036,390	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		36,937			36,937	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	4,500,000				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
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	5,537,590	2,536,937	10	45,500	8,120,037			

Comments/Notes - Investments

Note 5: Budget Amendments

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

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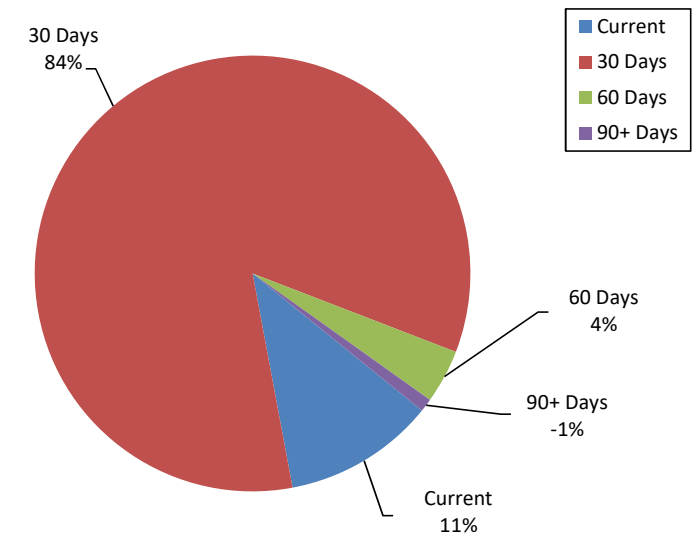
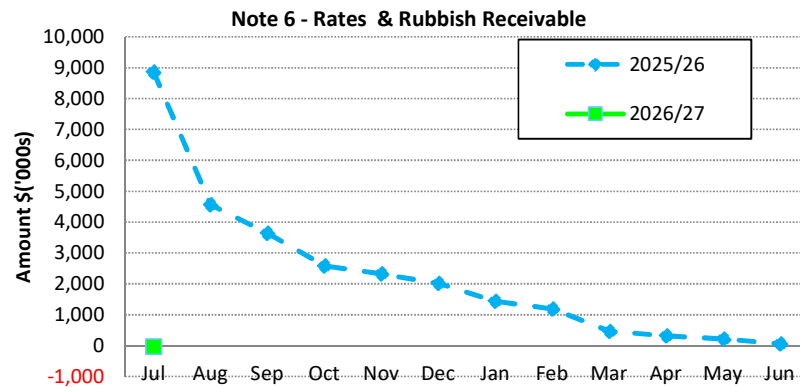
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2026

Note 6: Receivables

Receivables - Rates & Rubbish	31 July 2026	30 June 2026
	\$	\$
Opening Arrears Previous Years	58,356	76,298
Levied this year	7,310	9,186,624
<u>Less</u> Collections to date	(98,326)	(9,204,566)
Equals Current Outstanding	(32,660)	58,356
Net Rates Collectable	(32,660)	58,356
% Collected	149.74%	99.37%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	29,527	220,538	10,526	(2,592)	257,999
Balance per Trial Balance					
Sundry Debtors					298,943
Receivables - Other					167,515
Total Receivables General Outstanding					466,458

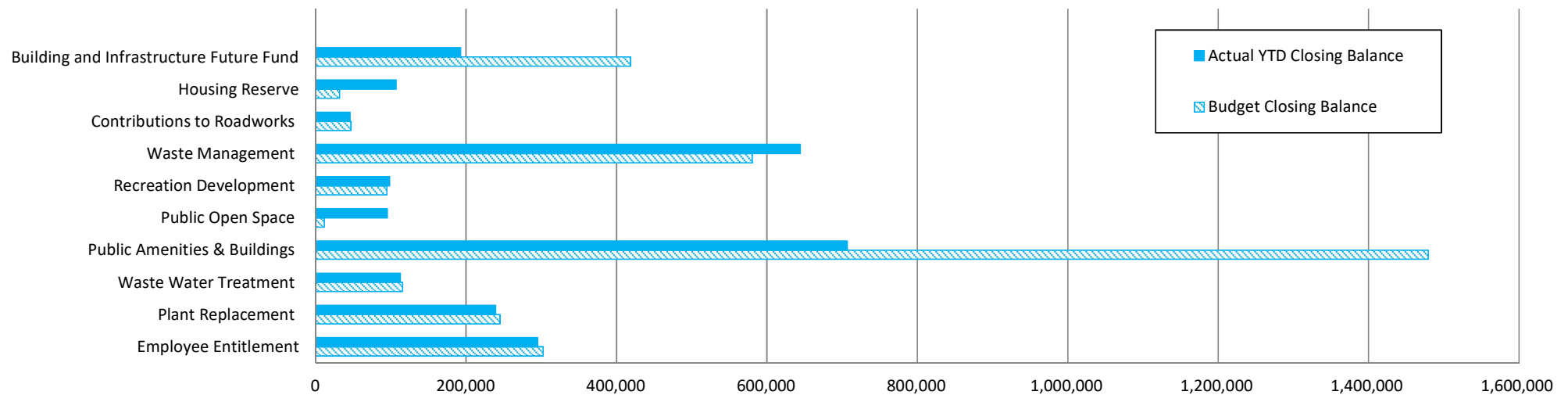
Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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
	2,536,937	82,074	0	1,001,644	0	(294,000)	0	0	3,326,656	2,536,937

Note 7 - Year To Date Reserve Balance to End of Year Estimate

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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 31 July 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	0	0	0	0	0	4,931,506	100,000	0	5,031,506
UV	0.51060	962	0	0	0	306	306	3,551,099	49,830	0	3,600,929
Non-Rateable			0	0			0		0	0	0
Sub-Totals		3,218	0	0	0	306	306	8,482,605	149,830	0	8,632,435
Minimum Payment	Minimum										
	\$										
GRV	1,150.00	341	0	0	0	0	0	476,736	0	0	476,736
UV	1,100.00	85	0	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	0	0	0	306	306	9,063,219	149,830	0	9,213,049
Discounts							0				0
Concession							0				0
Amount from General Rates							306				9,213,049
Ex-Gratia Rates							4,600	12,000			12,000
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							4,906				9,225,049

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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	0.00	38,495	38,495	308,311.58	269,816	269,816	-6,646	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	0.00	121,469	121,469	2,917,542.55	2,796,074	2,796,074	-47,755	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		0.00	17,949	17,949	143,758.19	125,809	125,809	-3,099	6,144	6,144
Economic Services														
Loan 82 Land Lot 168 Binda Place	WATC	113,022.21	0	0	0	0.00	74,777	74,777	113,022.21	38,245	38,245	-1,481	2,881	2,881
		5,670,539.22	0	0	0	0.00	391,069	391,069	5,670,539.22	5,279,470	5,279,470	(73,323)	226,104	226,104

All debenture repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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	0	339,522	339,522	0	(38,237)	0	0
Grant - FAGS Roads	WALGGC	Operating	0	135,318	0	0	135,318	135,318	0	(21,408)	0	0
Governance												
Contribution - Other Governance	Various	Operating	0	200	0	16	200	200	0	0	0	0
Law, Order and Public Safety												
Contribution - Fire Prevention	Various	Non-operating	0	0	15,000	1,250	15,000	15,000	0	0	0	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	200,000	0	0	200,000	200,000	0	0	0	0
Grant - Water Tank	Dept Fire & Emergency Service	Non-operating	0	0	184,350	15,362	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	(39,647)	38,306	38,306
Education & Welfare												
Grant - International Disabilities Day	Various	Operating - Tied	0	1,000	0	0	1,000	1,000	0	(1,451)	(1,451)	0
Grant - Streets Alive	Town Team Movement	Operating - Tied	0	0	0	0	0	0	0	(1,451)	(1,451)	0
Recreation and Culture												
Grant - Bindoon Regional Precinct Planning	Town Planning & Regional Develc	Non-operating	0	0	685,500	57,125	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	35,833	430,000	430,000	0	0	0	0
Grant - Australia Day	National Australia Day Council	Operating	0	2,000	0	166	2,000	2,000	0	0	0	0
Transport												
Grant - Regional Road Group - North Road	Regional Road Group	Non-operating	0	0	578,484	0	578,484	578,484	0	(2,102)	(2,102)	0
Grant - Roads to Recovery - Chittering Valley Rd	Roads to Recovery	Non-operating	0	0	514,197	0	514,197	514,197	0	(909)	(909)	0
Grant - Roads to Recovery - Flat Rocks Rd	Roads to Recovery	Non-operating	0	0	514,197	0	514,197	514,197	0	(1,250)	(1,250)	0
Grant - Rural Road Safety Program - Chittering Road	Main Roads WA	Non-operating	0	0	2,545,506	0	2,545,506	2,545,506	0	(2,773)	(2,773)	0
Grant - Rural Road Safety Program - Julimar Road	Main Roads WA	Non-operating	0	0	380,494	0	380,494	380,494	0	(267,135)	(267,135)	0
Grant - Dual Use Pathway - Santa Gertrudis	Department of Transport	Non-operating	0	0	30,000	0	30,000	30,000	0	0	0	0
Grant - Street Lighting	Main Roads WA	Operating	0	5,500	0	0	5,500	5,500	0	0	0	0
Grant - Direct Road	Main Roads WA	Operating	0	175,000	0	0	175,000	175,000	0	0	0	0
Economic Services												
Contribution - Taste of Chittering	Various	Operating - Tied	0	15,000	0	0	15,000	15,000	0	(2,929)	(2,929)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	9,000	0	0	9,000	9,000	0	(2,929)	(2,929)	0
Grant - Taste of Chittering	LotteryWest	Operating - Tied	0	5,000	0	0	5,000	5,000	0	(2,929)	(2,929)	0
Grant - Taste of Chittering	Tourism WA	Operating	0	20,000	0	0	20,000	20,000	0	(2,929)	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	166	2,000	2,000	0	0	0	0
Contribution - Trees Program	Various	Operating - Tied	0	5,000	0	416	5,000	5,000	0	0	0	0
TOTALS			0	1,271,040	5,877,728	194,959	7,148,768	7,148,768	77,953	(429,060)	(288,533)	38,306
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	677,540	0	182	677,540	677,540	0	(62,575)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	593,500	0	85,207	593,500	593,500	77,953	(51,338)	26,615	38,306
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	5,877,728	109,570	5,877,728	5,877,728	0	(315,148)	(315,148)	0
TOTALS			0	1,271,040	5,877,728	194,959	7,148,768	7,148,768	77,953	(429,060)	(288,533)	38,306

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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 31 Jul 2026
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	0.00	0.00	0.00	0.00
Bonds - Community Bus	1,100.00	0.00	0.00	1,100.00
Construction Training Fund (CTF)	714.54	0.00	0.00	714.54
Bonds - Crossovers	14,116.49	0.00	0.00	14,116.49
Bonds - Defects Roadworks	83,974.95	75,622.03	0.00	159,596.98
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	8,403.13	(13,975.87)	29,485.74
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	84,025.16	(56,500.71)	806,698.68
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	84,025.16	(56,500.71)	806,698.68

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal		Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.											
Buildings											
Housing											
 Unit 1/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC201	0	0	0	(14,500)	(14,500)	(1,208)	1,208	
 Unit 2/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC202	0	0	0	(14,500)	(14,500)	(1,208)	1,208	
 Unit 3/6194 Great Northern Highway (Capital)	4090110	510	BC203	0	0	0	(50,730)	(50,730)	(4,182)	4,182	
 Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	0	0	(14,500)	(14,500)	(1,208)	1,208	
Total - Housing				0	0	0	(94,230)	(94,230)	(7,806)	7,806	
Community Amenities											
 Muchea Landfill Buildings (Capital)	4100110	510	BC241	0	0	0	(2,500)	(2,500)	(208)	208	
 Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	0	0	(6,000)	(6,000)	(500)	500	
Total - Community Amenities				0	0	0	(8,500)	(8,500)	(708)	708	
Recreation And Culture											
 Lower Chittering Hall Buildings (Capital)	4110110	510	BC312	0	0	0	(9,498)	(9,498)	(778)	778	
 Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	(13,475)	(13,475)	(1,102)	1,102	
 Lower Chittering Youth & Community Hub (Capital)	4110110	510	BC316	0	0	0	(1,046,367)	(1,046,367)	0	0	
 Mountain Bike Park Viewing Platform Building (Capital)	4110310	510	BC361	0	(6,402)	(6,402)	(18,500)	(18,500)	(1,541)	(4,861)	
Total - Recreation And Culture				0	(6,402)	(6,402)	(1,087,840)	(1,087,840)	(3,421)	(2,981)	
Economic Services											
 Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	0	0	(10,450)	(10,450)	(867)	867	
Total - Economic Services				0	0	0	(10,450)	(10,450)	(867)	867	
Total - Buildings				0	(6,402)	(6,402)	(1,201,020)	(1,201,020)	(12,802)	6,400	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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)	(50,000)	1,280	
 New - Trailer for multiple mowers	4120330	530	PA013	0	0	0	(18,000)	(18,000)	0	0	
 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	(186,718)	(186,718)	(619,000)	(619,000)	(216,000)	29,282	
Total - Plant , Equip. & Vehicles				0	(186,718)	(186,718)	(674,000)	(674,000)	(216,000)	29,282	
Roads (Non Town)											
Transport											
 Flat Rocks Road	4120142	540	RC011	0	(114)	(114)	(132,500)	(132,500)	(11,033)	10,919	
 Chittering Valley Road (R2R)	4120145	540	R2R007	0	(909)	(909)	(262,500)	(262,500)	(21,866)	20,957	
 Flat Rocks Road (R2R)	4120145	540	R2R011	0	(1,250)	(1,250)	(434,924)	(434,924)	(36,229)	34,979	
 North Road (Rrg)	4120149	540	RRG012	0	(2,102)	(2,102)	(867,726)	(867,726)	(72,266)	70,164	
 Chittering Road (Rural Rd Safety Program)	4120149	540	RRS002	0	(2,773)	(2,773)	(2,579,326)	(2,579,326)	(17,608)	14,835	
 Julimar Road (Rural Rd Safety Program)	4120149	540	RRS010	0	(267,135)	(267,135)	(569,944)	(569,944)	(265,000)	(2,135)	
Total - Transport				0	(274,281)	(274,281)	(4,846,920)	(4,846,920)	(424,002)	149,721	
Total - Roads (Non Town)				0	(274,281)	(274,281)	(4,846,920)	(4,846,920)	(424,002)	149,721	

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

Note 13: Capital Acquisitions

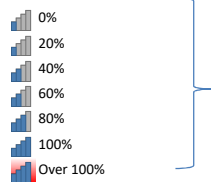
Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Roads (Town)											
Transport											
Ridgetop Ramble	4120141	540	RC098	0	(568)	(568)	(45,000)	(45,000)	(3,741)	3,173	
Forrest Hills Parade	4120141	540	RC103	0	0	0	(47,500)	(47,500)	(3,950)	3,950	
Teatree North Road	4120142	540	RC0005	0	0	0	(132,500)	(132,500)	(11,033)	11,033	
Total - Transport				0	(568)	(568)	(225,000)	(225,000)	(18,724)	18,156	0
Total - Roads (Town)				0	(568)	(568)	(225,000)	(225,000)	(18,724)	18,156	
Parks & Ovals											
Community Amenities											
Cemetery Memorial Gardens Infrastructure Parks (Capital)	4100770	570	PC300	0	0	0	(10,000)	(10,000)	(815)	815	
Total - Community Amenities				0	0	0	(10,000)	(10,000)	(815)	815	
Recreation And Culture											
Mountain Bike Park (Capital)	4110370	570	PC361	0	(40,980)	(40,980)	(151,979)	(151,979)	(42,000)	1,020	
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	0	0	(87,375)	(87,375)	0	0	
Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	(15,000)	(15,000)	(1,250)	1,250	
Total - Recreation And Culture				0	(40,980)	(40,980)	(254,354)	(254,354)	(43,250)	2,270	
Total - Parks & Ovals				0	(40,980)	(40,980)	(264,354)	(264,354)	(44,065)	3,085	
Infrastructure - Other											
Law, Order & Public Safety											
Fire - Shire Water Tanks - Infrastructure (Capital)	4050190	590	OC501	0	0	0	(281,390)	(281,390)	(23,449)	23,449	
Fire - Water Tank Wandena Road - Infrastructure (Capital)	4050190	590	OC502	0	0	0	0	0	0	0	
Total - Law, Order & Public Safety				0	0	0	(281,390)	(281,390)	(23,449)	23,449	
Housing											
COM HOUSE - Infrastructure Other (Capital)	4090390	590		0	0	0	(50,000)	(50,000)	(4,166)	4,166	
Total - Housing				0	0	0	(50,000)	(50,000)	(4,166)	4,166	
Recreation And Culture											
Chinkabee Complex Infrastructure Other (Capital)	4110390	590	OC311	0	0	0	(48,000)	(48,000)	(4,000)	4,000	
Total - Recreation And Culture				0	0	0	(48,000)	(48,000)	(4,000)	4,000	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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	0	0	(379,390)	(379,390)	(31,615)	31,615	
 Capital Expenditure Total				0	(508,950)	(508,950)	(7,590,684)	(7,590,684)	(747,208)	238,258	

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
Land Held For Resale Non Current	508	0	0	0	0	0	0	0	0
Land	509	0	0	0	0	0	0	0	0
Buildings	510	0	(6,402)	(6,402)	(1,201,020)	(1,201,020)	(12,802)	6,400	
Right of Use Assets	516	0	0	0	0	0	0	0	
Plant & Equipment	530	0	(186,718)	(186,718)	(619,000)	(619,000)	(216,000)	29,282	
Infrastructure Roads	540	0	(274,849)	(274,849)	(5,071,920)	(5,071,920)	(442,726)	167,877	
Infrastructure Bridges	555	0	0	0	0	0	0	0	
Infrastructure Footpaths	560	0	0	0	0	0	0	0	
Infrastructure Drainage	550	0	0	0	0	0	0	0	
Infrastructure Parks & Ovals	570	0	(40,980)	(40,980)	(264,354)	(264,354)	(44,065)	3,085	
Infrastructure Airports	575	0	0	0	0	0	0	0	
Infrastructure Sewerage	580	0	0	0	0	0	0	0	
Infrastructure Other	590	0	0	0	(434,390)	(434,390)	(31,615)	31,615	
		0	(508,950)	(508,950)	(7,590,684)	(7,590,684)	(747,208)	238,258	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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	96,177.81	0	0	0	2,837.69	24,612	24,612	93,340.12	71,566	71,566	342	1,417	1,417
		96,177.81	0	0	0	2,837.69	24,612	24,612	93,340.12	71,566	71,566	342	1,417	1,417

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

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 31 AUGUST 2026 PRESENTED TO THE
COUNCIL MEETING ON THE 15 SEPTEMBER 2026

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 15 September 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 7187	\$ 144,917.06	1	1	1	Municipal Fund
Payroll	PR 7198	\$ 147,422.33	1	1	1	Municipal Fund
EFT30608	EFT30748	\$ 834,055.47	1	5	1	Municipal Fund
Direct	Debit	\$ 110,451.62	5	6	1	Municipal Fund
Cheque	Cheque	\$ -	7	7	1	Municipal Fund
	Total	\$ 1,236,846.48				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report - 8 September 2026

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
Payroll Payments					
1	PR 7187	12/08/2026	Payroll		\$ 144,917.06
2	PR 7198	26/08/2026	Payroll		\$ 147,422.33
					\$ 292,339.39
EFT Payments					
	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
1	EFT30608	06/08/2026	Brendan Payne		\$ 44.00
2	EFT30609	06/08/2026	Brendan Spotswood		\$ 135.60
3	EFT30610	06/08/2026	Coastmac Pty Ltd		\$ 20,420.00
4	EFT30611	06/08/2026	D & N Mechanical Services		\$ 5,854.20
5	EFT30612	06/08/2026	Nova Entertainment Pty Ltd		\$ 3,685.00
6	EFT30613	06/08/2026	Plunkett Homes		\$ 2,200.54
7	EFT30614	06/08/2026	Shaun Freitas		\$ 229.96
8	EFT30615	06/08/2026	Trevor Mann		\$ 1,573.25
9	EFT30616	19/08/2026	AMPAC Debt Recovery		\$ 3,478.55
	131763	01/08/2026	AMPAC Debt Recovery	-\$ 1,162.22	
	131702	01/08/2026	AMPAC Debt Recovery	\$ 19.59	
	131827	01/08/2026	AMPAC Debt Recovery	\$ 66.00	
	131999	01/08/2026	AMPAC Debt Recovery	\$ 4,555.18	
10	EFT30617	19/08/2026	ATI-Mirage Training & Business Solutions Pty Ltd T/As ATI-Mirage		\$ 3,374.80
11	EFT30618	19/08/2026	Annie Hudson		\$ 718.70
12	EFT30619	19/08/2026	Aussie Natural Spring Water		\$ 54.15
13	EFT30620	19/08/2026	Austech Illusions Pty Ltd		\$ 475.00
14	EFT30621	19/08/2026	Australia Day Council of WA		\$ 836.00
15	EFT30622	19/08/2026	Australia Post		\$ 316.84
16	EFT30623	19/08/2026	Australian Taxation Office (ATO)		\$ 30,731.00
17	EFT30624	19/08/2026	Avon Midland Country Zone of WALGA		\$ 910.00
18	EFT30625	19/08/2026	Avon Waste		\$ 22,600.75
19	EFT30626	19/08/2026	BEAT - Bindoon Theatre Inc		\$ 150.00
20	EFT30627	19/08/2026	Barry Cilliers		\$ 100.86
21	EFT30628	19/08/2026	Bindoon Volunteer Bush Fire Brigade		\$ 3,000.00
22	EFT30629	19/08/2026	BlackBox Control		\$ 1,341.50
23	EFT30630	19/08/2026	Blackwoods		\$ 1,150.16
	SI15655124	18/07/2026	Blackwoods	\$ 721.60	
	SI15679796	21/07/2026	Blackwoods	\$ 387.20	
	SI15687507	22/07/2026	Blackwoods	\$ 41.36	
24	EFT30631	19/08/2026	Bunnings Building Supplies		\$ 1,215.62
	2052-01299047	01/08/2026	Bunnings Building Supplies	\$ 88.76	
	2174-01475600	01/08/2026	Bunnings Building Supplies	\$ 695.27	
	2435-01487889	04/08/2026	Bunnings Building Supplies	\$ 431.59	
25	EFT30632	19/08/2026	Chittering Health Service		\$ 154.00
26	EFT30633	19/08/2026	Chittering Scout Group		\$ 660.00
27	EFT30634	19/08/2026	Chittering/Bindoon CWA		\$ 470.00
28	EFT30635	19/08/2026	Chris Waldie		\$ 100.00
29	EFT30636	19/08/2026	Chronicle Rip Pty Ltd		\$ 9,375.30
30	EFT30637	19/08/2026	Compac Marketing Australia		\$ 3,502.40
31	EFT30638	19/08/2026	D & L Studio Pty Ltd T/A Metal Artwork Badges		\$ 85.03
32	EFT30639	19/08/2026	D & N Mechanical Services		\$ 5,541.80
33	EFT30640	19/08/2026	Department Of Child Support Registrar		\$ 488.53
34	EFT30641	19/08/2026	Dept of Local Government, Industry Regulation & Safety		\$ 6,627.16
35	EFT30642	19/08/2026	Dun Direct Pty Ltd (Dunning's)		\$ 16,301.57
36	EFT30643	19/08/2026	Dynamic Group Electrical Air & Data		\$ 402.14
	INV-172251	01/08/2026	Dynamic Group Electrical Air & Data	\$ 225.48	
	INV-172252	01/08/2026	Dynamic Group Electrical Air & Data	\$ 176.66	
37	EFT30644	19/08/2026	Earthstyle Contracting Pty Ltd		\$ 2,200.00
38	EFT30645	19/08/2026	Easi Packaging Trading as Easi		\$ 1,299.93
39	EFT30646	19/08/2026	Ecowater Services Pty Ltd		\$ 302.60
40	EFT30647	19/08/2026	Enchanted Characters Pty Ltd		\$ 1,320.00
41	EFT30648	19/08/2026	Everjazz Pty Ltd T/As Alarm Asset Group		\$ 102.75
42	EFT30649	19/08/2026	Fulton Hogan Industries Pty Ltd		\$ 2,323.20
43	EFT30650	19/08/2026	H+H Architects		\$ 5,148.00
44	EFT30651	19/08/2026	Hoopla ANZ LLC		\$ 77.18
45	EFT30652	19/08/2026	IGA Bindoon		\$ 842.25
46	EFT30653	19/08/2026	J & RM Loudon		\$ 1,023.00
47	EFT30654	19/08/2026	JFJ Contracting		\$ 976.80
48	EFT30655	19/08/2026	Jewel Lilium Music		\$ 325.00
	061	18/08/2026	Jewel Lilium Music	\$ 175.00	
	063	18/08/2026	Jewel Lilium Music	\$ 150.00	
49	EFT30656	19/08/2026	Kelyn Training Services		\$ 750.00
50	EFT30657	19/08/2026	Kleen West Distributors		\$ 540.10
51	EFT30658	19/08/2026	LGISWA		\$ 221,116.72
	100-164368-01	06/07/2026	LGISWA	\$ 55,579.22	
	100-164368-01	06/07/2026	LGISWA	\$ 77,594.88	
	100-164368-01	06/07/2026	LGISWA	\$ 38,821.75	
	100-164368-01	06/07/2026	LGISWA	\$ 46,201.72	
	100-165863	03/08/2026	LGISWA	\$ 2,419.15	
	MO0090843	13/08/2026	LGISWA	\$ 500.00	
52	EFT30659	19/08/2026	LGRCEU (WA)		\$ 24.00
53	EFT30660	19/08/2026	Landgate Customer Account		\$ 1,002.95

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	78379449	22/07/2026	Landgate Customer Account	\$ 199.20	
	78393327	24/07/2026	Landgate Customer Account	\$ 464.75	
	1608026	01/08/2026	Landgate Customer Account	\$ 339.00	
54	EFT30661	19/08/2026	Larrikin House Pty Ltd		\$ 768.00
	134176	01/08/2026	Larrikin House Pty Ltd	\$ 448.00	
	134177	01/08/2026	Larrikin House Pty Ltd	\$ 320.00	
55	EFT30662	19/08/2026	Local Government Works Association WA Inc		\$ 3,050.00
	EKI6GGM9RE	20/07/2026	Local Government Works Association WA Inc	\$ 300.00	
	PAJMSOZ5KKW	20/07/2026	Local Government Works Association WA Inc	\$ 2,750.00	
56	EFT30663	19/08/2026	McLeods Lawyers Pty Ltd		\$ 4,125.22
	153167	01/08/2026	McLeods Lawyers Pty Ltd	\$ 2,607.00	
	153282	01/08/2026	McLeods Lawyers Pty Ltd	\$ 1,518.22	
57	EFT30664	19/08/2026	Mikayla Ruth Photography		\$ 550.00
58	EFT30665	19/08/2026	Muchea Tree Farm		\$ 77.00
59	EFT30666	19/08/2026	Natural Area Holdings Pty Ltd		\$ 45,078.50
60	EFT30667	19/08/2026	Neva Harris		\$ 150.00
61	EFT30668	19/08/2026	Northern Valley News		\$ 1,885.00
	INV-4507	13/08/2026	Northern Valley News	\$ 935.00	
	INV-4512	13/08/2026	Northern Valley News	\$ 950.00	
62	EFT30669	19/08/2026	Northern Valley Plumbing Pty Ltd		\$ 1,487.20
	INV-2301	01/08/2026	Northern Valley Plumbing Pty Ltd	\$ 132.00	
	INV-2309	07/08/2026	Northern Valley Plumbing Pty Ltd	\$ 1,355.20	
63	EFT30670	19/08/2026	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		\$ 430.00
64	EFT30671	19/08/2026	OnPress Digital Print Solutions		\$ 4,730.00
	INV-0015938	01/08/2026	OnPress Digital Print Solutions	\$ 895.40	
	INV-0015939	01/08/2026	OnPress Digital Print Solutions	\$ 511.50	
	INV-0015940	01/08/2026	OnPress Digital Print Solutions	\$ 1,746.80	
	INV-0015941	01/08/2026	OnPress Digital Print Solutions	\$ 929.50	
	INV-0015942	01/08/2026	OnPress Digital Print Solutions	\$ 646.80	
65	EFT30672	19/08/2026	Online Media		\$ 77.00
66	EFT30673	19/08/2026	Open Systems Technology T/As CouncilFirst		\$ 42,942.87
	SI009841	21/07/2026	Open Systems Technology T/As CouncilFirst	\$ 8,705.37	
	SI009858	03/08/2026	Open Systems Technology T/As CouncilFirst	\$ 4,400.00	
	SI009859	03/08/2026	Open Systems Technology T/As CouncilFirst	\$ 29,837.50	
67	EFT30674	19/08/2026	Outback Grave Markers Inc		\$ 1,083.50
68	EFT30675	19/08/2026	Project Ax Pty Ltd T/as Chittering Pest and Weed		\$ 28,559.99
69	EFT30676	19/08/2026	RBC Rural		\$ 795.96
70	EFT30677	19/08/2026	RJWR Pty Ltd T/as Bindoon Mowers & Machinery		\$ 1,534.50
71	EFT30678	19/08/2026	Sally-Ann Diano		\$ 330.00
72	EFT30679	19/08/2026	Seek		\$ 440.00
73	EFT30680	19/08/2026	Shane Spinks Consulting		\$ 11,815.23
74	EFT30681	19/08/2026	Shire Of Chittering		\$ 170.00
75	EFT30682	19/08/2026	Shire of Victoria Plains		\$ 264.44
76	EFT30683	19/08/2026	Soft Landing (Australia) Pty Ltd		\$ 3,730.56
77	EFT30684	19/08/2026	Synergy		\$ 13,102.12
78	EFT30685	19/08/2026	T-Quip		\$ 860.77
79	EFT30686	19/08/2026	Tanika Donaldson		\$ 84.90
80	EFT30687	19/08/2026	Team Global Express Pty Ltd		\$ 44.62
81	EFT30688	19/08/2026	Telstra Limited		\$ 16,480.05
	K260441761	01/08/2026	Telstra Limited	\$ 8,532.41	
	K985278471	01/08/2026	Telstra Limited	\$ 7,947.64	
82	EFT30689	19/08/2026	Terence Hehir		\$ 100.00
83	EFT30690	19/08/2026	The Local Larder of Bindoon		\$ 220.00
84	EFT30691	19/08/2026	The Trustee of SBM Trust T/As SBM Certifiers Pty Ltd		\$ 297.00
85	EFT30692	19/08/2026	Topp Dogg		\$ 2,110.50
86	EFT30693	19/08/2026	Totally Workwear - Joondalup		\$ 125.90
87	EFT30694	19/08/2026	Vanguard Print		\$ 250.21
88	EFT30695	19/08/2026	WALGA		\$ 30,643.74
89	EFT30696	19/08/2026	WCS Concrete Pty Ltd		\$ 1,143.12
90	EFT30697	19/08/2026	Water Corporation		\$ 3,541.08
91	EFT30698	19/08/2026	Westrac Pty Ltd		\$ 5,699.34
92	EFT30699	19/08/2026	Wex Australia Pty Ltd		\$ 2,193.02
93	EFT30700	19/08/2026	Winc Australia Pty Ltd		\$ 24.57
94	EFT30701	28/08/2026	AMPAC Debt Recovery		\$ 5,388.45
	131652	01/08/2026	AMPAC Debt Recovery	\$ 746.45	
	132711	16/08/2026	AMPAC Debt Recovery	\$ 4,642.00	
95	EFT30702	28/08/2026	Aussie Natural Spring Water		\$ 10.83
96	EFT30703	28/08/2026	Autospark Bullsbrook		\$ 1,138.95
97	EFT30704	28/08/2026	Avon Waste		\$ 23,077.76
98	EFT30705	28/08/2026	Boutique Solar Co		\$ 32,182.00
99	EFT30706	28/08/2026	Bragskale Pty Ltd		\$ 10,950.00
100	EFT30707	28/08/2026	Bunnings Building Supplies		\$ 867.76
101	EFT30708	28/08/2026	Busara Sirikhetbanphot		\$ 66.00
102	EFT30709	28/08/2026	Complete Approvals		\$ 147.00
103	EFT30710	28/08/2026	D & N Mechanical Services		\$ 9,388.50
	000000552	26/08/2026	D & N Mechanical Services	\$ 5,648.50	
	00000553	26/08/2026	D & N Mechanical Services	\$ 3,740.00	
104	EFT30711	28/08/2026	Department Of Child Support Registrar		\$ 488.53
105	EFT30712	28/08/2026	Easi Packaging Trading as Easi		\$ 1,299.93

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
106	EFT30713	28/08/2026	Ecowater Services Pty Ltd		\$ 302.60
107	EFT30714	28/08/2026	Enviro Sweep		\$ 5,151.89
108	EFT30715	28/08/2026	Get Pumped CWS Pty Ltd (Chittering Septic Service)		\$ 7,777.00
109	EFT30716	28/08/2026	Have a Go News		\$ 355.74
110	EFT30717	28/08/2026	Hersey's Safety Pty Ltd		\$ 1,037.74
111	EFT30718	28/08/2026	JB Hi-Fi Group Pty Ltd		\$ 836.89
112	EFT30719	28/08/2026	Joondalup Photo-Design		\$ 500.00
113	EFT30720	28/08/2026	Kleen West Distributors		\$ 1,246.96
114	EFT30721	28/08/2026	LGISWA		\$ 12,582.16
115	EFT30722	28/08/2026	LGRCEU (WA)		\$ 24.00
116	EFT30723	28/08/2026	Landgate Customer Account		\$ 506.25
117	EFT30724	28/08/2026	Little Eden Farm Honey and Apiary		\$ 200.00
118	EFT30725	28/08/2026	McLeods Lawyers Pty Ltd		\$ 1,671.77
119	EFT30726	28/08/2026	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)		\$ 2,862.66
	JULY 2026	01/08/2026	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)	\$ 2,130.66	
	10428283	01/08/2026	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)	\$ 732.00	
120	EFT30727	28/08/2026	Neva Harris		\$ 150.00
121	EFT30728	28/08/2026	Northern Valley Plumbing Pty Ltd		\$ 3,454.00
122	EFT30729	28/08/2026	Officeworks		\$ 181.00
123	EFT30730	28/08/2026	Omnibus Services		\$ 483.23
124	EFT30731	28/08/2026	OnPress Digital Print Solutions		\$ 6,796.90
	INV-0015951	14/08/2026	OnPress Digital Print Solutions	\$ 642.40	
	INV-0015961	17/08/2026	OnPress Digital Print Solutions	\$ 431.20	
	INV-0015968	22/08/2026	OnPress Digital Print Solutions	\$ 3,692.70	
	INV-0015971	22/08/2026	OnPress Digital Print Solutions	\$ 195.80	
	INV-0015974	22/08/2026	OnPress Digital Print Solutions	\$ 306.90	
	INV-0015970	22/08/2026	OnPress Digital Print Solutions	\$ 1,527.90	
125	EFT30732	28/08/2026	Open Systems Technology T/As CouncilFirst		\$ 9,116.77
126	EFT30733	28/08/2026	Post Newspapers Pty Ltd		\$ 273.00
127	EFT30734	28/08/2026	Print Media Group		\$ 347.73
128	EFT30735	28/08/2026	RJWR Pty Ltd T/as Bindoon Mowers & Machinery		\$ 2,612.50
129	EFT30736	28/08/2026	Rural Infrastructure Services		\$ 2,728.80
130	EFT30737	28/08/2026	Seek		\$ 533.50
131	EFT30738	28/08/2026	Sets Enterprises Pty Ltd		\$ 4,322.00
	SI017962	08/08/2026	Sets Enterprises Pty Ltd	\$ 4,190.00	
	SI017963	08/08/2026	Sets Enterprises Pty Ltd	\$ 132.00	
132	EFT30739	28/08/2026	Source Machinery Pty Ltd		\$ 517.63
133	EFT30740	28/08/2026	Talis Consultants Pty Ltd		\$ 1,705.00
134	EFT30741	28/08/2026	Team Global Express Pty Ltd		\$ 189.60
135	EFT30742	28/08/2026	The Local Larder of Bindoon		\$ 2,012.00
	INV-0500	01/08/2026	The Local Larder of Bindoon	\$ 520.00	
	INV-0539	04/08/2026	The Local Larder of Bindoon	\$ 1,100.00	
	INV-0540	04/08/2026	The Local Larder of Bindoon	\$ 192.00	
	INV-0559	12/08/2026	The Local Larder of Bindoon	\$ 200.00	
136	EFT30743	28/08/2026	WA Stump Grinding		\$ 36,575.00
137	EFT30744	28/08/2026	WALGA		\$ 10,934.00
138	EFT30745	28/08/2026	Watertorque Group (Tanks) Pty Ltd		\$ 8,525.74
139	EFT30746	28/08/2026	Westrac Pty Ltd		\$ 2,249.38
140	EFT30747	28/08/2026	Winc Australia Pty Ltd		\$ 597.32
141	EFT30748	28/08/2026	Wren Oil		\$ 1,014.20
					\$834,055.47
	Direct Debits				
	DD12038.1	12/08/2026	Aware Super		\$ 18,519.71
	DD12038.2	12/08/2026	ING Direct Superannuation Fund		\$ 364.75
	DD12038.3	12/08/2026	Australian Retirement Trust Super		\$ 384.36
	DD12038.4	12/08/2026	AMP Super Fund - Signature Super		\$ 374.31
	DD12038.5	12/08/2026	Resource Super T/as Russell Investments		\$ 149.58
	DD12038.6	12/08/2026	Mercer Tailored Super		\$ 216.59
	DD12038.7	12/08/2026	OnePath Custodians Pty Ltd		\$ 11.80
	DD12038.8	12/08/2026	Care Super		\$ 358.95
	DD12038.9	12/08/2026	CBUS Super		\$ 358.95
	DD12038.10	12/08/2026	Prime Super		\$ 318.74
	DD12038.11	12/08/2026	Rest Superannuation		\$ 2,012.52
	DD12038.12	12/08/2026	Spirit Super		\$ 1,493.41
	DD12038.13	12/08/2026	Hostplus Superannuation Fund		\$ 957.76
	DD12038.14	12/08/2026	Australian Super		\$ 6,482.30
	DD12038.15	12/08/2026	AMP Wealth Personal Superannuation Pension Fund		\$ 151.32
	DD12038.16	12/08/2026	MLC Masterkey Super Fundamentals		\$ 290.75
	DD12038.17	12/08/2026	FirstChoice Wholesale Personal Super		\$ 378.54
	DD12038.18	12/08/2026	Hesta		\$ 352.38
	DD12043.1	17/08/2026	Fleet Partners Pty Ltd		\$ 3,984.57
	DD12049.1	04/08/2026	Western Australian Treasury Corporation		\$ 37,882.71
	DD12053.1	26/08/2026	Shire Of Chittering		\$ 600.00
	DD12054.1	26/08/2026	Aware Super		\$ 18,862.52
	DD12054.2	26/08/2026	ING Direct Superannuation Fund		\$ 364.75
	DD12054.3	26/08/2026	Australian Retirement Trust Super		\$ 384.36
	DD12054.4	26/08/2026	AMP Super Fund - Signature Super		\$ 435.13
	DD12054.5	26/08/2026	Resource Super T/as Russell Investments		\$ 149.58
	DD12054.6	26/08/2026	Mercer Tailored Super		\$ 216.59

Chq/EFT	Date	Name	Invoice Amount	Payment Amount
DD12054.7	26/08/2026	OnePath Custodians Pty Ltd		\$ 10.62
DD12054.8	26/08/2026	Care Super		\$ 358.95
DD12054.9	26/08/2026	CBUS Super		\$ 358.95
DD12054.10	26/08/2026	Prime Super		\$ 318.74
DD12054.11	26/08/2026	Rest Superannuation		\$ 2,015.50
DD12054.12	26/08/2026	Spirit Super		\$ 1,475.13
DD12054.13	26/08/2026	Hostplus Superannuation Fund		\$ 943.72
DD12054.14	26/08/2026	Australian Super		\$ 6,965.94
DD12054.15	26/08/2026	AMP Wealth Personal Superannuation Pension Fund		\$ 167.73
DD12054.16	26/08/2026	MLC Masterkey Super Fundamentals		\$ 290.75
DD12054.17	26/08/2026	FirstChoice Wholesale Personal Super		\$ 380.89
DD12054.18	26/08/2026	Hesta		\$ 349.56
DD12061.1	31/08/2026	Ricoh Australia Pty Ltd		\$ 758.21
				\$ 110,451.62
Cheques				\$ -
				\$ 1,236,846.48

LIST OF ACCOUNTS PAID USING PURCHASING CARDS

Fuel Cards Payments				
SMY-July 2026	31/07/2028	Dun Direct Pty Ltd (Dunning's)		\$ 16,301.57
7034320105724824			\$ 209.23	
7034320105724832			\$ 547.06	
7034320105724840			\$ 1,067.51	
7034320105724907			\$ 736.46	
7034320105724923			\$ 220.50	
7034320105724949			\$ 1,137.65	
7034320105724956			\$ 1,641.54	
7034320105595034			\$ 638.36	
7034320105724972			\$ 922.70	
7034320105724857			\$ 189.87	
7034320105595018			\$ 386.23	
7034320105594873			\$ 549.01	
7034320112671943			\$ 557.24	
7034320105594995			\$ 105.31	
7034320112671935			\$ 204.45	
7034320112671968			\$ 104.86	
7034320106090498			\$ 432.59	
7034320106090506			\$ 131.44	
7034320105724931			\$ 3,006.08	
7034320112671950			\$ 3,513.48	
141	31/07/2026	Wex Australia Pty Ltd		\$ 2,193.02
5098 8251			\$ 28.83	
5180 6817			\$ 318.33	
5354 1230			\$ 243.04	
5970 5391			\$ 86.13	
6375 9210			\$ 86.80	
6443 2791			\$ 72.42	
7214 6961			\$ 38.54	
7230 4842			\$ 747.76	
7826 1814			\$ 369.00	
8213 7265			\$ 202.17	
				\$ 18,494.59
				\$ 18,494.59



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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 10/09/2026

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

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. The figures in this report have not been audited and the end of year processes have not been finalised. It is possible these figures will change once the end of year processes have been completed.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 4.

Statement of Financial Activity by Reporting Program

Is presented on page 5 and shows a surplus as at 31 August 2026 of \$11,867,450.

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	▲	\$62,054
Plant and Equipment	▲	\$10,124
Infrastructure Assets - Roads	▲	\$510,669
Infrastructure Assets - Footpaths		\$0
Infrastructure Assets - Parks & Ovals	▲	\$17,505

Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$1,039,859)
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	\$ 87,197	\$ -
Fire - Shire Water Tanks - Infrastructure (Capital)	0%	\$ 281,390	\$ 46,898	\$ -
Julimar Road (Rural Rd Safety Program)	81%	\$ 332,666	\$ 275,000	\$ 268,975
Chittering Road (Rural Rd Safety Program)	1%	\$ 2,579,326	\$ 231,941	\$ 37,741
Ridgetop Ramble	4%	\$ 45,000	\$ 7,482	\$ 1,627
Forrest Hills Parade	1%	\$ 47,500	\$ 7,900	\$ 523
Teatree North Road	0%	\$ 132,500	\$ 22,066	\$ -
Flat Rocks Road	0%	\$ 132,500	\$ 22,066	\$ 358
Chittering Valley Road (R2R)	1%	\$ 262,500	\$ 43,732	\$ 1,928
Flat Rocks Road (R2R)	0%	\$ 434,924	\$ 72,458	\$ 1,951
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	38%	\$ 1,271,040	\$ 467,528	\$ 484,085
Capital Grants, Subsidies and Contributions	5%	\$ 5,877,728	\$ 1,359,859	\$ 320,000
	11%	\$ 7,148,768	\$ 1,827,387	\$ 804,085
Rates Levied	100%	\$ 9,075,219	\$ 9,067,819	\$ 9,046,444

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 31 August 2025	Current Year 31 August 2026
Adjusted Net Current Assets	128%	\$ 9,275,465	\$ 11,867,450
Cash and Equivalent - Unrestricted	98%	\$ 6,736,435	\$ 6,584,715
Cash and Equivalent - Restricted	114%	\$ 2,221,217	\$ 2,536,937
Receivables - Rates	192%	\$ 4,391,040	\$ 8,435,983
Receivables - Other	129%	\$ 460,793	\$ 594,473
Payables	108%	\$ 1,431,921	\$ 1,542,366

% 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.

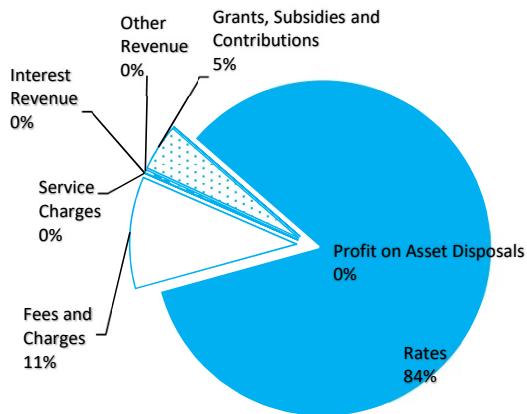
Preparation

Prepared by: Samantha Munro-Pedrotti

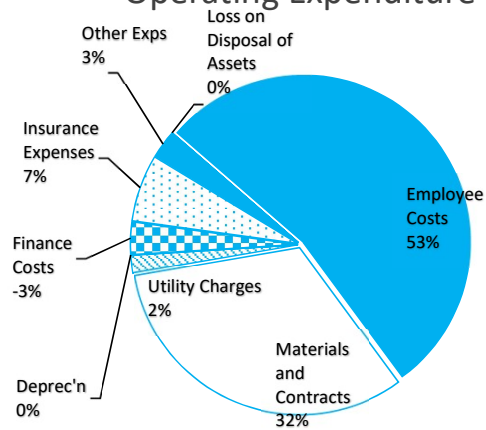
Reviewed by: Sue Mills

Date prepared: 08/09/2026

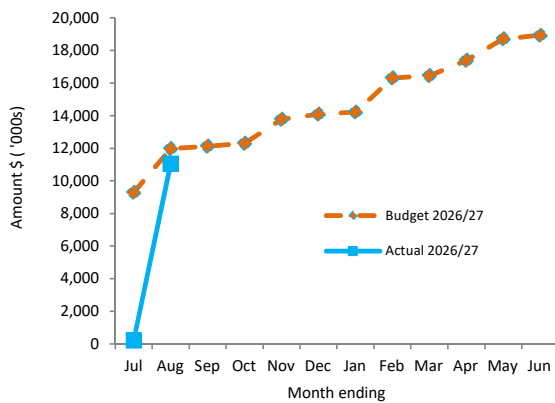
Operating Revenue



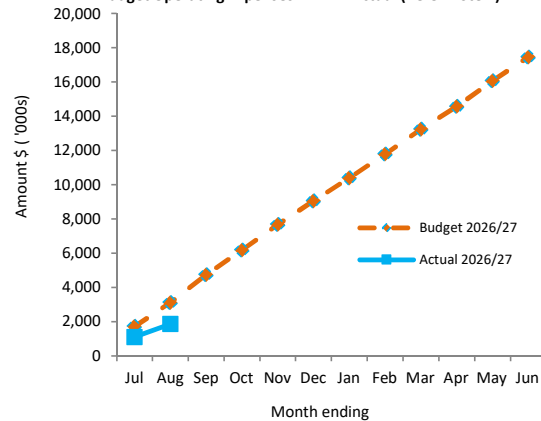
Operating Expenditure



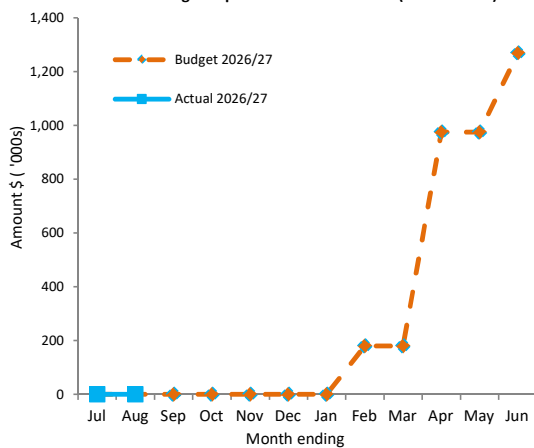
Budget Operating Revenues -v- Actual (Refer Note 2)



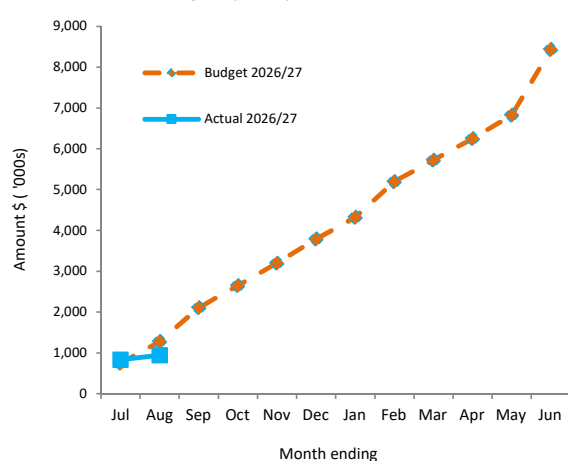
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 31 August 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								
Governance		2,900	480	1,430	950	198%	▲	
General Purpose Funding		10,051,733	9,266,081	9,201,535	(64,547)	(1%)	▼	
Law, Order and Public Safety		603,989	141,367	133,379	(7,988)	(6%)	▼	
Health		85,431	25,652	29,781	4,129	16%	▲	
Education and Welfare		13,350	724	0	(724)	(100%)	▼	
Housing		457,830	5,040	6,034	994	20%	▲	
Community Amenities		1,184,454	1,011,881	1,024,633	12,752	1%	▲	
Recreation and Culture		26,339	4,382	2,438	(1,944)	(44%)	▼	
Transport		247,682	203,791	205,791	2,000	1%	▲	
Economic Services		329,311	69,538	116,025	46,487	67%	▲	\$
Other Property and Services		57,600	9,596	5,985	(3,611)	(38%)	▼	
		13,060,619	10,738,532	10,727,032				
Expenditure from operating activities								
Governance		(1,512,408)	(242,668)	(232,077)	10,591	4%	▲	
General Purpose Funding		(562,311)	(119,649)	(108,441)	11,208	9%	▲	
Law, Order and Public Safety		(2,525,343)	(434,139)	(257,126)	177,013	41%	▲	\$
Health		(516,603)	(91,710)	(47,762)	43,948	48%	▲	\$
Education and Welfare		(110,500)	(16,795)	(11,947)	4,848	29%	▲	\$
Housing		(199,389)	(36,958)	(46,745)	(9,787)	(26%)	▼	
Community Amenities		(4,205,401)	(704,796)	(455,921)	248,875	35%	▲	\$
Recreation and Culture		(2,956,846)	(462,530)	(155,323)	307,207	66%	▲	\$
Transport		(5,728,158)	(962,656)	(262,792)	699,864	73%	▲	\$
Economic Services		(944,991)	(265,942)	(226,438)	39,504	15%	▲	\$
Other Property and Services		1,821,462	224,489	(58,509)	(282,998)	126%	▼	
		(17,440,488)	(3,113,354)	(1,863,081)				
Operating activities excluded from budget								
Add back Depreciation		5,600,480	933,412	0	(933,412)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	(441,935)	302	0	(302)	(100%)	▼	
		5,158,545	933,714	0				
Amount attributable to operating activities		778,677	8,558,892	8,863,951				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	5,877,728	1,359,859	320,000	(1,039,859)	(76%)	▼	\$
Proceeds from Disposal of Assets	8	975,289	0	0	0			
		6,853,017	1,359,859	320,000				
Outflows from investing activities								
Land and Buildings		(1,201,020)	(112,801)	(50,747)	62,054	55%	▲	\$
Plant and Equipment	13	(674,000)	(216,000)	(205,876)	10,124	5%	▲	
Infrastructure Assets - Roads	13	(4,834,642)	(827,177)	(316,508)	510,669	62%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(264,354)	(59,511)	(42,006)	17,505	29%	▲	\$
Infrastructure Assets - Other	13	(379,390)	(63,230)	(270)	62,960	100%	▲	\$
Right of Use Assets	13	0	0	0	0			
		(7,353,406)	(1,278,719)	(615,407)				
Amount attributable to investing activities		(500,389)	81,140	(295,407)				
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)	(28,221)	(27,915)	306	1%	▲	
Payments for principal portion of lease liabilities	14	(24,612)	(4,100)	(5,675)	(1,575)	(38%)	▼	
Transfer to Reserves	7	(1,083,718)	0	0	0			
		(1,499,399)	(32,321)	(33,590)				
Amount attributable to financing activities		(1,205,399)	(32,321)	(33,590)				
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		778,677	8,558,892	8,863,951	305,058	4%	▲	
Amount attributable to investing activities		(500,389)	81,140	(295,407)	(376,547)	(464%)	▼	\$
Amount attributable to financing activities		(1,205,399)	(32,321)	(33,590)	(1,269)	4%	▼	
Surplus or deficit at the end of the financial year	3	2,416,245	11,940,208	11,867,450	(72,758)	(1%)	▼	

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

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature)
For the Period Ended 31 August 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	467,528	484,085	16,557	4%	▲	
Fees and Charges		1,707,944	1,124,769	1,159,676	34,907	3%	▲	
Interest Revenue		325,974	40,646	4,692	(35,954)	(88%)	▼	\$
Other Revenue		236,689	37,770	32,135	(5,635)	(15%)	▼	
Profit on Disposal of Assets	8	443,753	0	0	0			
		13,060,619	10,738,532	10,727,032				
Expenditure from operating activities								
Employee Costs		(4,191,168)	(702,766)	(1,063,794)	(361,028)	(51%)	▼	\$
Materials and Contracts		(6,411,132)	(1,227,580)	(644,113)	583,467	48%	▲	\$
Utility Charges		(232,102)	(40,928)	(34,320)	6,608	16%	▲	\$
Depreciation		(5,600,480)	(933,412)	0	933,412	100%	▲	\$
Finance Costs		(227,521)	(9,896)	62,670	72,566	0%	▲	
Insurance Expenses		(277,379)	(138,686)	(129,283)	9,403	7%	▲	
Other Expenditure		(498,887)	(59,784)	(54,242)	5,542	9%	▲	
Loss on Disposal of Assets	8	(1,818)	(302)	0	302	100%	▲	\$
		(17,440,487)	(3,113,354)	(1,863,081)				
Operating activities excluded from budget								
Add back Depreciation		5,600,480	933,412	0	(933,412)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	(441,935)	302	0	(302)	(100%)	▼	
		5,158,545	933,714	0				
Amount attributable to operating activities		778,677	8,558,892	8,863,951				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	5,877,728	1,359,859	320,000	(1,039,859)	(76%)	▼	\$
Proceeds from Disposal of Assets	8	975,289	0	0	0			
		6,853,017	1,359,859	320,000				
Outflows from investing activities								
Land and Buildings	13	(1,201,020)	(112,801)	(50,747)	62,054	55%	▲	\$
Plant and Equipment	13	(674,000)	(216,000)	(205,876)	10,124	5%	▲	
Infrastructure Assets - Roads	13	(4,834,642)	(827,177)	(316,508)	510,669	62%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(264,354)	(59,511)	(42,006)	17,505	29%	▲	\$
Infrastructure Assets - Other	13	(379,390)	(63,230)	(270)	62,960	100%	▲	\$
Right of Use Assets	14	0	0	0	0			
		(7,353,406)	(1,278,719)	(615,407)				
Amount attributable to investing activities		(500,389)	81,140	(295,407)				
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)	(28,221)	(27,915)	306	1%	▲	
Payments for principal portion of lease liabilities	14	(24,612)	(4,100)	(5,675)	(1,575)	(38%)	▼	
Transfer to Reserves	7	(1,083,718)	0	0	0			
		(1,499,399)	(32,321)	(33,590)				
Amount attributable to financing activities		(1,205,399)	(32,321)	(33,590)				
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		778,677	8,558,892	8,863,951	305,058	4%		
Amount attributable to investing activities		(500,389)	81,140	(295,407)	(376,547)	(464%)	▼	\$
Amount attributable to financing activities		(1,205,399)	(32,321)	(33,590)	(1,269)	4%		
Surplus or deficit at the end of the financial year	3	2,416,246	11,940,208	11,867,450	(72,757)	(1%)		

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

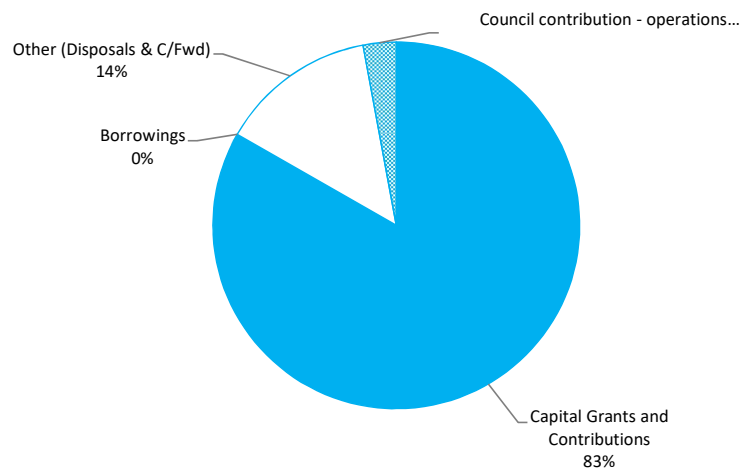
Refer to Note 2 for an explanation of the reasons for the variance.

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 31 August 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	50,747	112,801	1,201,020	1,201,020	50,747	(62,054)
Plant and Equipment	13	0	205,876	216,000	674,000	674,000	205,876	(10,124)
Infrastructure Assets - Roads	13	0	316,508	827,177	4,834,642	4,834,642	316,508	(510,669)
Infrastructure Assets - Parks & Ovals	13	0	42,006	59,511	264,354	264,354	42,006	(17,505)
Infrastructure Assets - Other	13	0	270	63,230	379,390	379,390	270	(62,960)
Right of Use Assets	13	0	0	0	0	0	0	0
Capital Expenditure Totals		0	615,407	1,278,719	7,353,406	7,353,406	615,407	(663,312)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,359,859	5,877,728	5,877,728	320,000	
Borrowings				0		0	0	
Other (Disposals & C/Fwd)				0	975,289	975,289	0	
Council contribution - operations				(81,140)	206,389	500,389	295,407	
Capital Funding Total				1,278,719	7,353,406	7,353,406	615,407	

Budgeted Capital Acquisitions Funding

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

Note 1: Significant Accounting Policies**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

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.

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 31 August 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%.

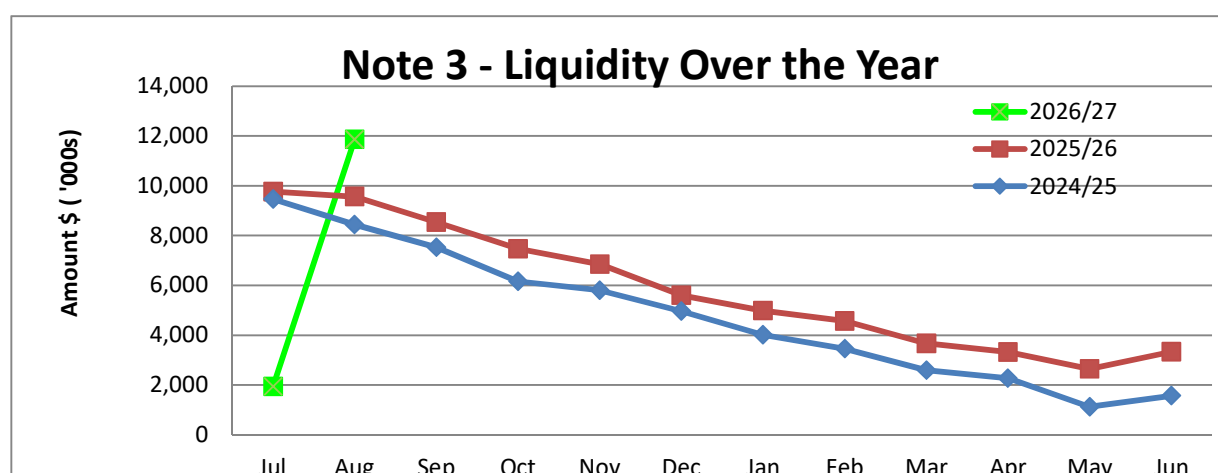
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
OPERATING ACTIVITIES						
Revenue from operating activities						
Interest Revenue	(35,954)	(88%)	▼	S	Timing	Interest revenue spread over 12 mths
Expenditure from operating activities						
Employee Costs	(361,028)	(51%)	▼	S	Timing	Emp costs against jobs, spread over 12 mths
Materials and Contracts	583,467	48%	▲	S	Timing	Materials & Contracts, spread over 12 mths
Utility Charges	6,608	16%	▲	S	Timing	Utility Charges spread over 12 months
Depreciation	933,412	100%	▲	S	Timing	Depreciation not run for July and August
Loss on Disposal of Assets	302	100%	▲	S	Timing	Assets not all yet disposed
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(1,039,859)	(76%)	▼	S	Timing	Grant funding not yet received
Outflows from investing activities						
Land and Buildings	62,054	55%	▲	S	Timing	Capital projects not yet started
Infrastructure Assets - Parks & Ovals	17,505	29%	▲	S	Timing	Capital projects not yet started

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2026	31/08/2025	31/08/2026
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	6,529,013	6,581,991	6,357,543
Cash Restricted - Conditions over Grants	11	0	154,444	227,172
Cash Restricted - Reserves	4	2,536,937	2,221,217	2,536,937
Receivables - Rates	6	(145,333)	4,391,040	8,435,983
Receivables - Other	6	732,172	460,793	594,473
Inventories		33,639	2,217	29,376
		9,686,428	13,811,702	18,181,483
Less: Current Liabilities				
Payables		(1,635,447)	(1,431,921)	(1,542,366)
Contract Liabilities		(1,675,800)	(186,737)	(1,560,800)
Lease Liability	14	(34,708)	0	(29,032)
Loan Liability	10	(391,069)	(297,710)	(363,154)
Provisions		(800,905)	(682,547)	(800,905)
		(4,537,928)	(2,598,915)	(4,296,257)
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	363,154
Add Back: Current Lease Liability	14	34,708	0	29,032
Net Current Funding Position		3,332,496	9,275,465	11,867,450

**Comments - Net Current Funding Position**

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	2,083,505				2,083,505	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		36,937			36,937	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	4,500,000				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
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	6,584,705	2,536,937	10	45,500	9,167,152			

Comments/Notes - Investments

Note 5: Budget Amendments

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

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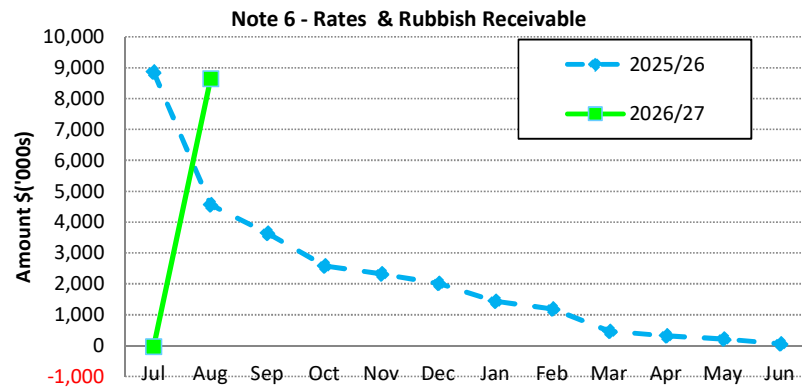
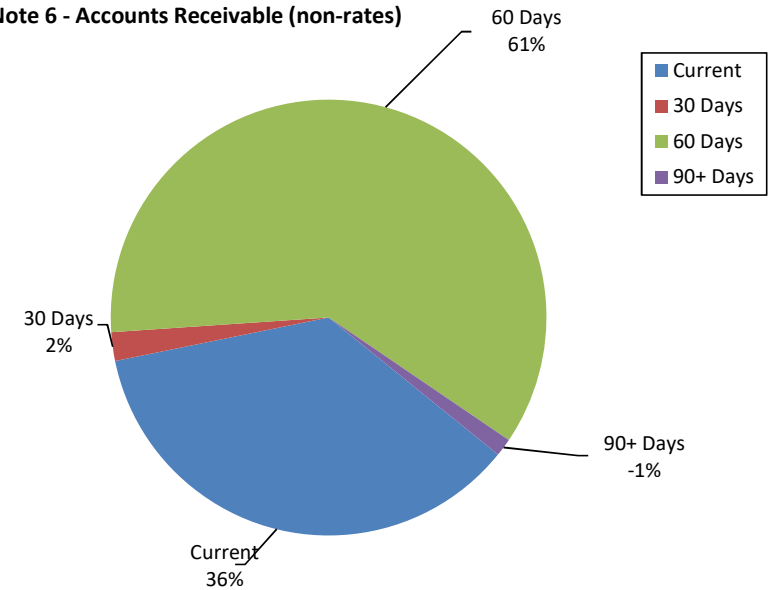
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2026

Note 6: Receivables

Receivables - Rates & Rubbish	31 August 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	(1,449,264)	(9,204,566)
Equals Current Outstanding	8,639,672	58,356
Net Rates Collectable	8,639,672	58,356
% Collected	14.36%	99.37%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	130,946	7,705	220,538	(4,826)	354,363
Balance per Trial Balance					
Sundry Debtors					356,978
Receivables - Other					237,494
Total Receivables General Outstanding					594,473

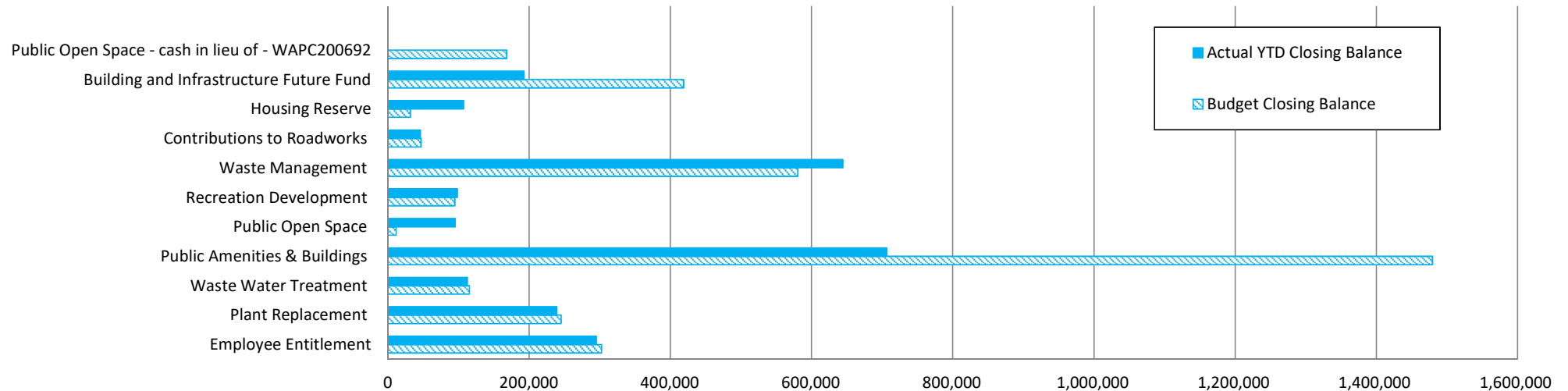
Amounts shown above include GST (where applicable)

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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	0	0	0	1	168,182	0
	2,536,937	82,074	0	1,169,826	0	(294,000)	0	1	3,494,837	2,536,937

Note 7 - Year To Date Reserve Balance to End of Year Estimate

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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 31 August 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	4,959,515	0	0	4,959,515	4,931,506	100,000	0	5,031,506
UV	0.51060	962	696,233,761	3,554,970		301	3,555,271	3,551,099	49,830	0	3,600,929
Non-Rateable			0	0			0		0	0	0
Sub-Totals		3,218	750,791,484	8,514,485	0	301	8,514,786	8,482,605	149,830	0	8,632,435
Minimum Payment	Minimum										
	\$										
GRV	1,150.00	341		425,568	0	0	425,568	476,736	0	0	476,736
UV	1,100.00	85	0	101,490	0	0	101,490	103,878	0	0	103,878
Sub-Totals		426	0	527,058	0	0	527,058	580,614	0	0	580,614
		3,644	750,791,484	9,041,543	0	301	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 31 August 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	0.00	121,469	121,469	2,917,542.55	2,796,074	2,796,074	-47,755	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	0.00	74,777	74,777	113,022.21	38,245	38,245	-1,481	2,881	2,881
		5,670,539.22	0	0	0	27,914.57	391,069	391,069	5,642,624.65	5,279,470	5,279,470	(63,355)	226,104	226,104

All debenture repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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	32	200	200	0	0	0	0
Law, Order and Public Safety												
Contribution - Fire Prevention	Various	Non-operating	0	0	15,000	2,500	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	49,072	0	49,072	49,072
Grant - Water Tank	Dept Fire & Emergency Service	Non-operating	0	0	184,350	30,724	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	(53,177)	24,776	24,776
Education & Welfare												
Grant - International Disabilities Day	Various	Operating - Tied	0	1,000	0	0	1,000	1,000	0	(1,451)	(1,451)	0
Grant - Streets Alive	Town Team Movement	Operating - Tied	0	0	0	0	0	0	0	(1,451)	(1,451)	0
Recreation and Culture												
Grant - Bindoon Regional Precinct Planning	Town Planning & Regional Develc	Non-operating	0	0	685,500	114,250	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	71,666	430,000	430,000	0	0	0	0
Grant - Australia Day	National Australia Day Council	Operating	0	2,000	0	332	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	(3,340)	(3,340)	0
Grant - Roads to Recovery - Chittering Valley Rd	Roads to Recovery	Non-operating	0	0	514,197	128,549	514,197	514,197	0	(1,928)	(1,928)	0
Grant - Roads to Recovery - Flat Rocks Rd	Roads to Recovery	Non-operating	0	0	514,197	128,549	514,197	514,197	0	(1,951)	(1,951)	0
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	(37,741)	122,259	122,259
Grant - Rural Road Safety Program - Julimar Road	Main Roads WA	Non-operating	0	0	380,494	95,123	380,494	380,494	160,000	(268,975)	(108,975)	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	0	15,000	15,000	21,913	(5,424)	16,489	16,489
Contribution - Taste of Chittering	Various	Operating - Tied	0	9,000	0	0	9,000	9,000	2,000	(5,424)	(3,424)	0
Grant - Taste of Chittering	LotteryWest	Operating - Tied	0	5,000	0	5,000	5,000	5,000	20,000	(5,424)	14,576	14,576
Grant - Taste of Chittering	Tourism WA	Operating	0	20,000	0	20,000	20,000	20,000	0	(5,424)	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	332	2,000	2,000	0	0	0	0
Contribution - Trees Program	Various	Operating - Tied	0	5,000	0	832	5,000	5,000	0	0	0	0
TOTALS			0	1,271,040	5,877,728	1,827,387	7,148,768	7,148,768	804,085	(493,363)	62,645	227,172
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	677,540	0	326,739	677,540	677,540	313,146	(65,070)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	593,500	0	140,789	593,500	593,500	170,938	(72,353)	98,586	104,913
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	5,877,728	1,359,859	5,877,728	5,877,728	320,000	(355,940)	(35,940)	122,259
TOTALS			0	1,271,040	5,877,728	1,827,387	7,148,768	7,148,768	804,085	(493,363)	62,645	227,172

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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 31 Aug 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	0.00	159,596.98
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	14,525.02	(20,773.03)	28,810.47
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	90,647.05	(63,297.87)	806,523.41
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	90,647.05	(63,297.87)	806,523.41

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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.											
Buildings											
Housing											
 Unit 1/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC201	0	(8,649)	(8,649)	(14,500)	(14,500)	(2,416)	(6,233)	
 Unit 2/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC202	0	(8,468)	(8,468)	(14,500)	(14,500)	(2,416)	(6,052)	
 Unit 3/6194 Great Northern Highway (Capital)	4090110	510	BC203	0	(13,049)	(13,049)	(50,730)	(50,730)	(8,364)	(4,685)	
 Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	(8,588)	(8,588)	(14,500)	(14,500)	(2,416)	(6,172)	
Total - Housing				0	(38,753)	(38,753)	(94,230)	(94,230)	(15,612)	(23,141)	
Community Amenities											
 Muchea Landfill Buildings (Capital)	4100110	510	BC241	0	0	0	(2,500)	(2,500)	(416)	416	
 Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	0	0	(6,000)	(6,000)	(1,000)	1,000	
Total - Community Amenities				0	0	0	(8,500)	(8,500)	(1,416)	1,416	
Recreation And Culture											
 Lower Chittering Hall Buildings (Capital)	4110110	510	BC312	0	0	0	(9,498)	(9,498)	(1,556)	1,556	
 Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	(13,475)	(13,475)	(2,204)	2,204	
 Lower Chittering Youth & Community Hub (Capital)	4110110	510	BC316	0	0	0	(1,046,367)	(1,046,367)	(87,197)	87,197	
 Mountain Bike Park Viewing Platform Building (Capital)	4110310	510	BC361	0	(11,994)	(11,994)	(18,500)	(18,500)	(3,082)	(8,912)	
Total - Recreation And Culture				0	(11,994)	(11,994)	(1,087,840)	(1,087,840)	(94,039)	82,045	
Economic Services											
 Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	0	0	(10,450)	(10,450)	(1,734)	1,734	
Total - Economic Services				0	0	0	(10,450)	(10,450)	(1,734)	1,734	
Total - Buildings				0	(50,747)	(50,747)	(1,201,020)	(1,201,020)	(112,801)	62,054	

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

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal		Annual Budget	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)	(50,000)	1,280	
 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	(138,560)	(138,560)	(166,000)	(166,000)	(166,000)	27,440	
 CH5757 - New Small Truck (Works)	4120330	530	PA5757	0	0	0	(50,000)	(50,000)	0	0	
Total - Transport				0	(205,876)	(205,876)	(619,000)	(619,000)	(216,000)	10,124	
 Total - Plant , Equip. & Vehicles				0	(205,876)	(205,876)	(674,000)	(674,000)	(216,000)	10,124	
Roads (Non Town)											
Transport											
 Flat Rocks Road	4120142	540	RC011	0	(358)	(358)	(132,500)	(132,500)	(22,066)	21,708	
 Chittering Valley Road (R2R)	4120145	540	R2R007	0	(1,928)	(1,928)	(262,500)	(262,500)	(43,732)	41,804	
 Flat Rocks Road (R2R)	4120145	540	R2R011	0	(1,951)	(1,951)	(434,924)	(434,924)	(72,458)	70,507	
 North Road (Rrg)	4120149	540	RRG012	0	(3,340)	(3,340)	(867,726)	(867,726)	(144,532)	141,192	
 Chittering Road (Rural Rd Safety Program)	4120149	540	RRS002	0	(37,741)	(37,741)	(2,579,326)	(2,579,326)	(231,941)	194,200	
 Julimar Road (Rural Rd Safety Program)	4120149	540	RRS010	0	(268,975)	(268,975)	(332,666)	(332,666)	(275,000)	6,025	
 Muchea East Road (BS)	4120153	540	RBS004	0	(65)	(65)	0	0	0	(65)	
Total - Transport				0	(314,358)	(314,358)	(4,609,642)	(4,609,642)	(789,729)	475,371	
 Total - Roads (Non Town)				0	(314,358)	(314,358)	(4,609,642)	(4,609,642)	(789,729)	475,371	

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

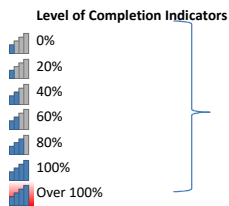
Note 13: Capital Acquisitions

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	
				\$	\$	\$	\$	\$	\$	\$	
Roads (Town)											
Transport											
Ridgetop Ramble	4120141	540	RC098	0	(1,627)	(1,627)	(45,000)	(45,000)	(7,482)	5,855	
Forrest Hills Parade	4120141	540	RC103	0	(523)	(523)	(47,500)	(47,500)	(7,900)	7,377	
Teatree North Road	4120142	540	RC0005	0	0	0	(132,500)	(132,500)	(22,066)	22,066	
Total - Transport				0	(2,150)	(2,150)	(225,000)	(225,000)	(37,448)	35,298	0
Total - Roads (Town)				0	(2,150)	(2,150)	(225,000)	(225,000)	(37,448)	35,298	
Parks & Ovals											
Community Amenities											
Cemetery Memorial Gardens Infrastructure Parks (Capital)	4100770	570	PC300	0	0	0	(10,000)	(10,000)	(1,630)	1,630	
Total - Community Amenities				0	0	0	(10,000)	(10,000)	(1,630)	1,630	
Recreation And Culture											
Mountain Bike Park (Capital)	4110370	570	PC361	0	(40,980)	(40,980)	(151,979)	(151,979)	(52,979)	11,999	
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(1,025)	(1,025)	(87,375)	(87,375)	(2,402)	1,377	
Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	(15,000)	(15,000)	(2,500)	2,500	
Total - Recreation And Culture				0	(42,006)	(42,006)	(254,354)	(254,354)	(57,881)	15,875	
Total - Parks & Ovals				0	(42,006)	(42,006)	(264,354)	(264,354)	(59,511)	17,505	
Infrastructure - Other											
Law, Order & Public Safety											
Fire - Shire Water Tanks - Infrastructure (Capital)	4050190	590	OC501	0	0	0	(281,390)	(281,390)	(46,898)	46,898	
Total - Law, Order & Public Safety				0	0	0	(281,390)	(281,390)	(46,898)	46,898	
Housing											
COM HOUSE - Infrastructure Other (Capital)	4090390	590		0	0	0	(50,000)	(50,000)	(8,332)	8,332	
Total - Housing				0	0	0	(50,000)	(50,000)	(8,332)	8,332	
Recreation And Culture											
Chinkabee Complex Infrastructure Other (Capital)	4110390	590	OC311	0	(270)	(270)	(48,000)	(48,000)	(8,000)	7,730	
Total - Recreation And Culture				0	(270)	(270)	(48,000)	(48,000)	(8,000)	7,730	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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	
				\$	\$	\$	\$	\$	\$	\$	
 Capital Expenditure Total				0	(615,407)	(615,407)	(7,353,406)	(7,353,406)	(1,278,719)	663,312	



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	(50,747)	(50,747)	(1,201,020)	(1,201,020)	(112,801)	62,054		
Right of Use Assets	516	0	0	0	0	0	0	0	0	0
Plant & Equipment	530	0	(205,876)	(205,876)	(619,000)	(619,000)	(216,000)	10,124		
Infrastructure Roads	540	0	(316,508)	(316,508)	(4,834,642)	(4,834,642)	(827,177)	510,669		
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)	(59,511)	17,505		
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)	(63,230)	62,960		
		0	(615,407)	(615,407)	(7,353,406)	(7,353,406)	(1,278,719)	663,312		

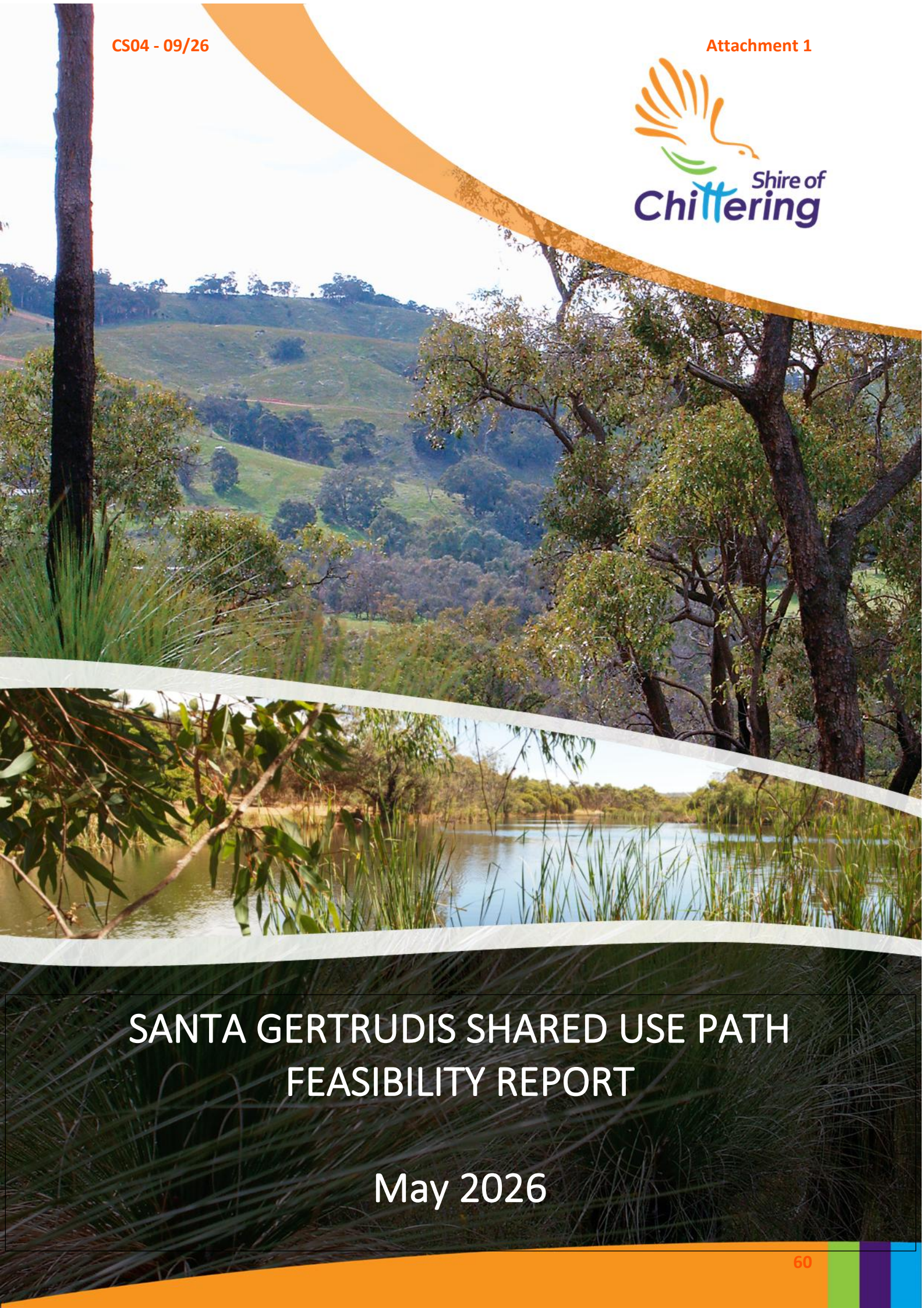
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2026

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	93,340.12		0	0	0	5,675.38	24,612	24,612	87,664.74	68,728	68,728	685	1,417	1,417	
				93,340.12	0	0	0	5,675.38	24,612	24,612	87,664.74	68,728	68,728	685	1,417	1,417

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



SANTA GERTRUDIS SHARED USE PATH FEASIBILITY REPORT

May 2026

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Prepared by:



SECTION 1 – INTRODUCTION AND BACKGROUND

1.1 The Purpose of the Feasibility Study

The primary objective of the feasibility study is to assess the practicality of constructing a shared-use path adjacent to Santa Gertrudis Drive, Muchea East Road, and Sussex Bend. This assessment will identify whether such a development is possible and, if so, determine the maximum achievable path width, along with any associated risks, constraints, or issues that may need to be addressed.

1.2 Background

Lower Chittering, including the Maryville Downs Estate, represents the highest population density area within the Shire of Chittering and is centred around a key community hub that serves as a focal point for social interaction, service access, and local community activities.

The precinct accommodates several significant community and private assets, including Immaculate Heart College (Pre-Kindergarten to Year 12), the Lower Chittering Fire Station, and the Lower Chittering Youth and Community Hub (LCYCH) - currently under construction and scheduled for completion in 2026. Recreational infrastructure, such as the nearby Sussex Bend Reserve playground and pump track, further contributes to the area's role as a focal point for community activity.

Santa Gertrudis Drive and Muchea East Road are two of the primary transport corridors servicing the estate. These routes carry a mix of local commuter traffic, school-related movements, and heavy agricultural vehicles travelling between regional farming areas (including Chittering, Northam, and Toodyay) and the Muchea Livestock Centre. As such, they experience consistently high traffic volumes and complex transport interactions.

Over the past decade, population growth within Lower Chittering, combined with the expansion of Immaculate Heart College, has resulted in a measurable increase in traffic along these corridors. Peak congestion occurs during school drop-off and pick-up periods, when vehicle movements coincide with students travelling on foot and by bicycle. The absence of dedicated active transport infrastructure along Santa Gertrudis Drive places these vulnerable road users in close proximity to traffic, creating an elevated risk of accidents and serious injury.

In response, the Shire of Chittering has identified the provision of a shared path along Santa Gertrudis Drive as a critical safety initiative to separate pedestrians and cyclists from vehicular traffic. This need is reinforced by future development plans for the area, including the imminent completion of the LCYCH, which will increase demand for safe, connected access between key community facilities. The proposed project aligns with broader objectives to improve road safety, support active transport, and enhance connectivity within this growing community.



Figure 1: School students near Zebu Road

1.3 Current Status

Talis Consultants Pty Ltd (Talis) has been commissioned by the Shire of Chittering (the Shire) to undertake concept and detailed design of a new shared path spanning approximately 5km along Santa Gertrudis Drive from Muchea East Road to Sussex Bend.

The shared path will serve as a commuter route for local students and other residents accessing the Youth and Community Hub (behind the Lower Chittering Volunteer Fire Station), future community centre and oval developments, Immaculate Heart College, and Sussex Bend Playground.

Early stakeholder engagement, and investigation works undertaken on the project to date will be used in the design of the shared path. A preliminary path alignment has been identified but remains subject to change.

Identification of key points of interest and constraints has been undertaken to assist in breaking the design down to its most essential components that will be re-evaluated in subsequent stages of the design process.

Community and Stakeholder Consultation

- Initial consultation was undertaken at the Lower Chittering Bonfire Night in September 2025. Community feedback on current usage and possible increased usage once a path was in place was requested.
- A second consultation process was undertaken in February 2026 in partnership with the Shire's Streetwise project and consultant.

The consultation outcomes confirmed:

- Strong community support for the construction of a shared path.
- A demonstrated need for improved pedestrian and cyclist connectivity in the area.
- Feedback indicating that existing variable speed limit (VSL) School Zone LED Signs are generally considered adequate by residents, in managing vehicle speeds past the school, reducing the need for additional traffic calming measures at this stage.
- Possible alternate alignment for the path to remove pedestrians from the side of Muchea East Road.

Immaculate Heart College (IHC) Engagement

Initial engagement has been undertaken with the local school to understand:

- Current site access arrangements.
- Student movement patterns.

Further consultation is planned for 2026/2027 to:

- Align the path design with any future school expansion or layout changes.
- Ensure safe integration with school access points, drop-off/pick-up zones, and pedestrian flows.
- Minimise potential conflicts between vehicles, cyclists, and pedestrians.

Technical Investigations

Talis Consultants have undertaken a preliminary site assessment and provided initial technical advice. Key findings include:

- Moderate traffic volumes, 41324 vehicles in the vicinity of Immaculate Heart College over a month.
- The shared path is considered to be a “local route” under the Western Australian Cycling Network Hierarchy.
- Level of demand considered “low demand” (less than 10 users per hour).
- Swale drain inverts are offset approximately 2-3m from the road shoulders.
- Mature trees typically planted between the swale drains and the property boundaries at offsets of between 1.5-4m of the fenceline.
- Dense vegetation in some sections of the proposed alignment.
- Insufficient carriageway offset in some sections of the proposed alignment.
- There are concrete culverts and end walls installed at driveways that cross over the swale drains to maintain drainage flow paths.
- Telstra and Western Power underground assets on road verge.
- Identification of environmental considerations, including areas where vegetation removal may be necessary.
- Preliminary guidance on path alignment options, balancing safety, constructability, and environmental impacts.
- Further detailed design and survey work will be required to:
 - Confirm the preferred alignment.
 - Quantify vegetation clearing requirements.
 - Address drainage, services, and constructability considerations.



Figure 2 - Section 4 Tree Obstructions



Figure 3 – Section 1 High Tree Density Area



Figure 4 – Section 3 Insufficient Carriageway Offset

SECTION 2 – PATH ALIGNMENT, AND WIDTH OPTIONS

Due to the highly variable site conditions along the proposed alignment - including differing road verge widths, vegetation density, property access infrastructure, and the presence of existing underground services - a detailed assessment of multiple path typologies and widths was undertaken as part of the feasibility process. These constraints significantly influence the constructability, environmental impact, and overall cost of the project, and therefore required careful consideration in the identification of suitable design responses.

2.1 Benefits and negative impacts for path type

Three indicative path width typologies were developed and assessed, generally representing:

- a minimum compliant facility (narrow shared path or widened shoulder treatment),
- a standard shared path configuration (consistent with WABN preferred design guidance), and
- an enhanced-width facility designed to accommodate higher volumes, improved safety outcomes, and future demand growth.

Each option presents differing trade-offs in relation to user comfort, long-term network value, construction complexity, and vegetation clearing requirements. Narrower path options reduce immediate environmental and capital impacts but may constrain usability, and reduce long-term network effectiveness. Conversely, wider paths provide improved safety separation, accessibility, and user experience, but are associated with increased vegetation clearing, potential service relocations, and higher construction costs.

A shared path width of 3 metres has been identified as the most appropriate and practical design option based on the parameters outlined below. This width aligns with WABN grant objectives by supporting safe, accessible, and efficient use for a range of path users, including pedestrians and cyclists. It provides sufficient space to accommodate two-way traffic, improves user comfort, and enhances safety outcomes while also remaining feasible within the site constraints and project scope.

Table 1 – Proposed Shared Path Parameters

Design Parameter	Absolute Minimum	Desirable Minimum	Adopted for Design	Guideline/Standard Reference
Path Width (m)	2.5	3.0	3.0	Planning and Designing for Bike Riding in Western Australia, Table 3.1.
Design speed (km/hr)	20	30	30	Planning and Designing for Bike Riding in Western Australia, Clause 3.4.
Clearance from walls, fences & bollards (m)	0.2	0.5	0.5	Planning and Designing for Bike Riding in Western Australia, Figure 3.1.
Clearance from obstructions (poles, signs & trees) (m)	0.5	1.0	1.0	Planning and Designing for Bike Riding in Western Australia, Table 3.3.
Setback from trafficable lanes (m)	0.5	1.0	1.0*	Planning and Designing for Bike Riding in Western Australia, Table 3.3.

Clearance from batters (m)	1.0	≥ 1.0	≥ 1.0 #	Planning and Designing for Bike Riding in Western Australia, Table 3.3, MRWA Supplement to AGRD 6A, Figure 5.10
Crossfall	2%	2% ($\leq 2.5\%$)	2% ^	Planning and Designing for Bike Riding in Western Australia, Clause 3.7, MRWA Supplement to AGRD 6A, Clause 5.6.
Longitudinal	($\leq 7.14\%$)	($\leq 5\%$)	$\leq 7.14\%$ ^	Planning and Designing for Bike Riding in Western Australia, Clause 3.8, MRWA Supplement to AGRD 6A, Clause 5.4.
Material choice	Red-coloured N25 unreinforced concrete (or asphalt) and crushed gravel base. (To be confirmed in subsequent stages of the project).			

2.2 Identified sections of path

Talis undertook an inspection of the site on 26 March 2026 to assess the proposed shared path alignment. The following general observations were made during the site inspection:

Santa Gertrudis Drive is a single carriageway sealed road which provides vehicle access to a semi-rural residential estate. In general, it is characterised by a 9m wide sealed pavement, with 0.5m sealed shoulders, centrally located within a 25m wide road reserve. The road is predominantly constructed in a crown formation, with 2 way crossfall, un-kerbed (except within the vicinity of roundabouts and other intersections), with shallow swale drains adjacent to the road shoulders catering for stormwater runoff. The swale drain inverts are offset approximately 2-3m from the road shoulders, with mature trees typically planted between the swale drains and the property boundaries at offsets of between 1.5-4m of the fenceline. There are concrete culverts and end walls installed at driveways that cross over the swale drains to maintain drainage flow paths.



Figure 5 : Typical view of Santa Gertrudis Drive showing drainage swales, culvert crossovers and trees with in the road reserve (Source: Google Maps 2026)

The road reserve contains various established mature trees that will require consideration during alignment development and subsequent design phases in order to minimise removal. Retention of existing mature trees (and any other vegetation subject to clearing permit requirements) is preferable for the project where possible.

Throughout the design development process, Talis will assess and refine pragmatic alignment and infrastructure solutions to minimise impacts on existing assets, maintain constructability, and achieve compliance with relevant design and environmental requirements.

The preliminary alignment has been broken into 8 distinct sections with several points of interest. Talis has not yet defined the SLK/chainage of the sections or points of interest, therefore they have been colour coded as follows:

Map Legend			
#	Category	Item Description	Colour
1	Section	Section 1 - Muchea East Road to Zebu Road	Magenta
2	Section	Section 2 - Zebu Road to Maine-Anjou Drive (South)	Cyan
3	Section	Section 3 - Maine-Anjou Drive (South) to Maine-Anjou Drive (North)	Red
4	Section	Section 4 - Maine-Anjou Drive (North) to Limousin Way	Violet
5	Section	Section 5 - Limousin Way to Shorthorn Pass	Orange
6	Section	Section 6 – Shorthorn Pass to Charbray Road	Lime Green
7	Section	Section 7 – Charbray Road to Sussex Bend	White
8	Section	Section 8 – Sussex Bend to Sussex Bend Playground	Black
1	Marker	Point of Interest	Magenta
2	Marker	Existing Signage	Cyan
3	Marker	Tree Obstruction	Red
4	Marker	Dense Vegetation	Violet
5	Marker	Insufficient Carriageway Offset	Lime Green
6	Marker	Drainage / Culvert / Swale Conflict	Orange

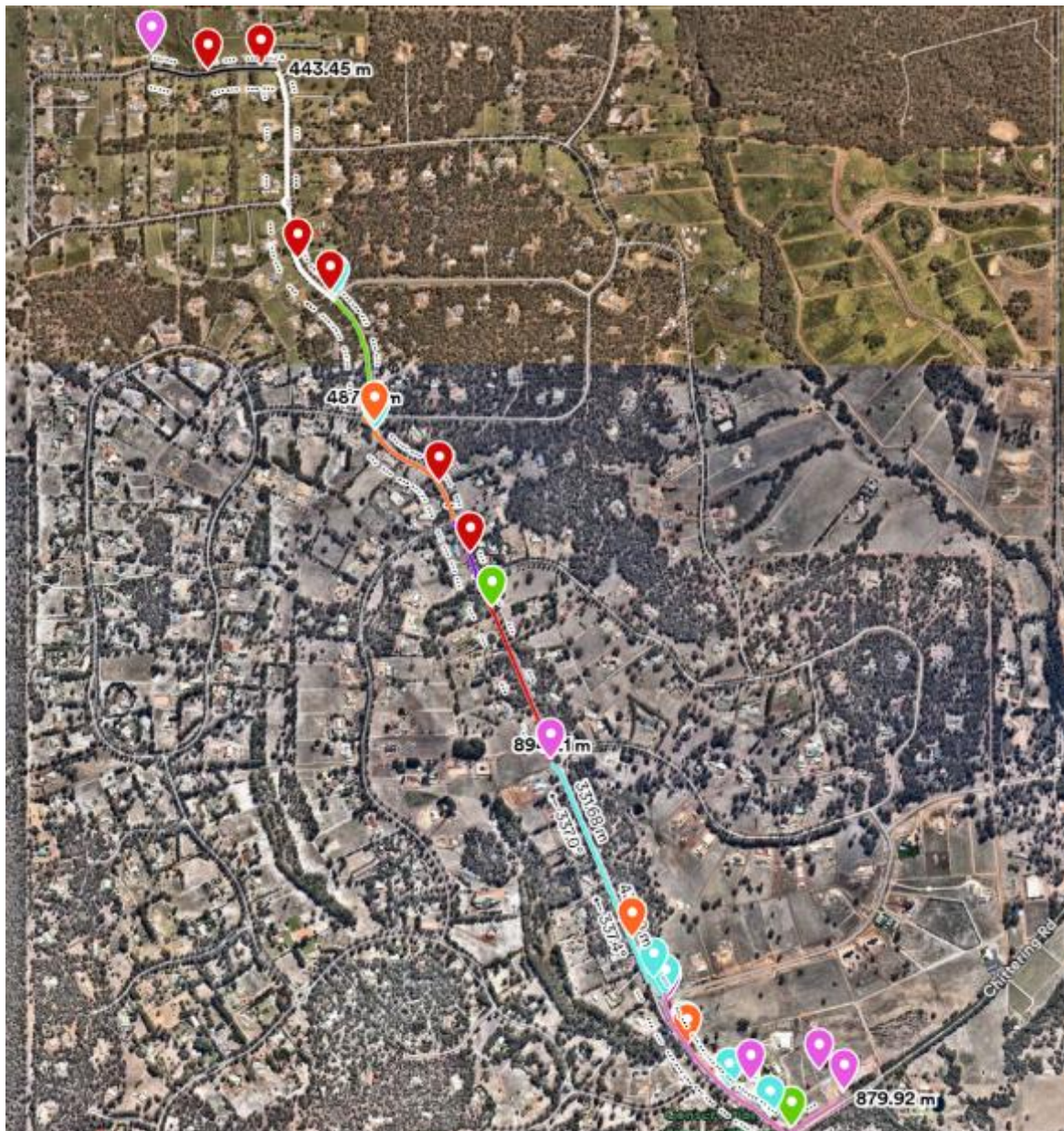


Figure 6 - Preliminary Alignment Map Showing Sections and Points of Interest

2.3 Identified sections of path – Constraints

Section	Total distance	Constraints	Notes
Section 1 (option 1) - Muchea East Road to Zebu Road	880m	Tree removal – 45 Culvert Crossings – 2 Drainage Channel Crossings – 2 Road Realignment length – 0	Insufficient space, approximately 3m width road reserve, 90km speed zone, land purchase or realignment required but not feasible.
Section 1 (option 2) – Community Hub/Fire station to Zebu Road via easement	800m	Tree removal – TBA Culvert Crossings – TBA Drainage Channel Crossings – TBA Road Realignment length – TBA	Initial idea for alternative only. Further investigation and engagement with landowner required. Will still include tree removal or path realignment to navigate high tree density area, and drainage channel crossing. This section of road has the greatest safety risk for all road users
Section 2 - Zebu Road to Maine-Anjou Drive (South)	900m	Tree removal – 19 Culvert Crossings – 0 Drainage Channel Crossings – 3 Road Realignment length – 0	Tree removal or path realignment required. This section also has high risk to road users as it is on a steep incline, and there is limited visibility for overtaking pedestrians or cyclists.
Section 3 - Maine-Anjou Drive (South) to Maine-Anjou Drive (North)	650m	Tree removal – 12 Culvert Crossings – 2 Drainage Channel Crossings – 4 Road Realignment length – 85m	Relatively unconstrained, other than a small section where the road reserve narrows. May require road realignment or the need to switch sides of the road for 85m.
Section 4 - Maine-Anjou Drive (North) to Limousin Way	260m	Tree removal – 9 Culvert Crossings – 1 Drainage Channel Crossings – 0 Road Realignment length – 80m	Road realignment required to accommodate compliant shared path. High level of tree removal relevant to length.
Section 5 - Limousin Way to Shorthorn Pass	500m	Tree removal – 14 Culvert Crossings – 0 Drainage Channel Crossings – 1 Road Realignment length – 0	One of the least constrained sections but will require removal of mature trees. These trees were planted as part of the development, and are not endemic to the area. Alternative local trees could be replaced to offset tree removal.
Section 6 – Shorthorn Pass to Charbray Road	450m	Tree removal – 4 Culvert Crossings – 2 Drainage Channel Crossings – 3 Road Realignment length – 0	One of the least constrained areas.
Section 7 – Charbray Road to Sussex Bend	850m	Tree removal – 44 Culvert Crossings – 3 Drainage Channel Crossings – 6 Road Realignment length – 0	Significant restraints, and will require investigation as to the need, current usage, and road user risk.
Section 8 – Sussex Bend to Sussex Bend Playground	450m	Tree removal – 24 Culvert Crossings – 3 Drainage Channel Crossings – 4 Road Realignment length – 0	Removal of several “street trees” which were planted during the residential development. May require a road crossing.

SECTION 3 – ISSUES AND CHALLENGES

3.1 Section 1 – Muchea East Road to Zebu Road



Figure 7 - Section 1

Section 1 spans from the proposed Community Centre behind the Lower Chittering Volunteer Fire Station to Zebu Road. The preliminary alignment plans have this route to be along the northern side of Muchea East Road and then the eastern side of Santa Gertrudis Drive to Zebu Road as shown in Figure 7.

However, the Shire is currently considering an alternative alignment via an easement, as shown in Figure 8. This alternative will not only provide a clearer alignment for a compliant shared path, but will allow safe and accessible link from the school to the new community hub. As the easement is on IHC grounds, further investigation is required to ascertain the best outcome for the school, the Shire, and the community.



Figure 8 - Section 1 Alternative Alignment (via Easement)

Based on Talis' site inspection and assessment of satellite imagery, there appears to be approximately 3m of road reserve available on the northern side of Muchea East Road, although this area is highly constrained by mature trees, existing street light poles, underground power and telecommunications services.

The approximate 3 m width is insufficient for the proposed shared path, particularly given its location adjacent to Muchea East Road, which has a 90 km/h speed limit and therefore requires increased offsets and/or safety barriers to meet standards. As such, implementation of this alignment would require either road realignment or land acquisition from the adjacent properties. Other points of interest in this section are the Volunteer Fire Station, the Immaculate Heart College, the proposed Community Centre and existing signage.

Outside of the Muchea East section, there is substantial native and dense vegetation close to Zebu. While the path would require removal of trees, it is currently being trampled by pedestrians and cyclists, resulting in unrestricted damage to the bushland. A path would formalise this use, and reduce environmental impact on the surrounding bushland.



Figure 9 - Section 1 - Muchea East Road (Northern Side)

3.2 Section 2 – Zebu Road to Maine-Anjou Drive (South)

Section 2 runs from Zebu Road to Maine-Anjou Drive (South), crossing to the western side of Santa Gertrudis Drive north of Zebu Road as shown in Figure 10. Initial observations indicate that several alignment changes will be required and/or trees removed to accommodate the path.

This section includes an area of steep incline, which creates a safety risk for road users during high flow periods around school drop off and pick up. Motor vehicles overtaking pedestrians or cyclists on the road, have poor vision of what is approaching, and there is increased risk of road accidents, and personal injury. While there are substantial considerations for alignment in this section, the benefits to the safety of the community are immeasurable.



Figure 10 - Section 2

3.3 Section 3 – Maine-Anjou Drive (South) to Maine-Anjou Drive (North)

The alignment for Section 3 continues along the western side of Santa Gertrudis Drive from Maine-Anjou Drive (South) to Maine-Anjou Drive (North) as shown in Figure 11. This section of the alignment is relatively unconstrained, however from Lot 207 through to Lot 211 Santa Gertrudis Drive the road reserve narrows on the western side and doesn't leave enough space to accommodate a compliant shared path and a drainage swale. As such, approximately 85m of Santa Gertrudis Drive would require realignment. If that is not feasible, land would need to be acquired from adjacent properties, or the alignment would need to switch to the eastern side of Santa Gertrudis Drive in this location.

Underground assets including power and telecommunications were observed in this area. These have been identified in the Before You Dig Australia documentation provided in Appendix C and Appendix D and will be considered in more detail in subsequent design stages.

As in section 2, this section also has areas of low visibility, where the negative impacts of the path would be greatly offset by the safety benefits for the community. Where the endemic mature trees would require removal for a compliant shared use path, a reduced pedestrian/cycle path may be sufficient to maintain connectivity of the path, while removing pedestrians or cyclists from the road.

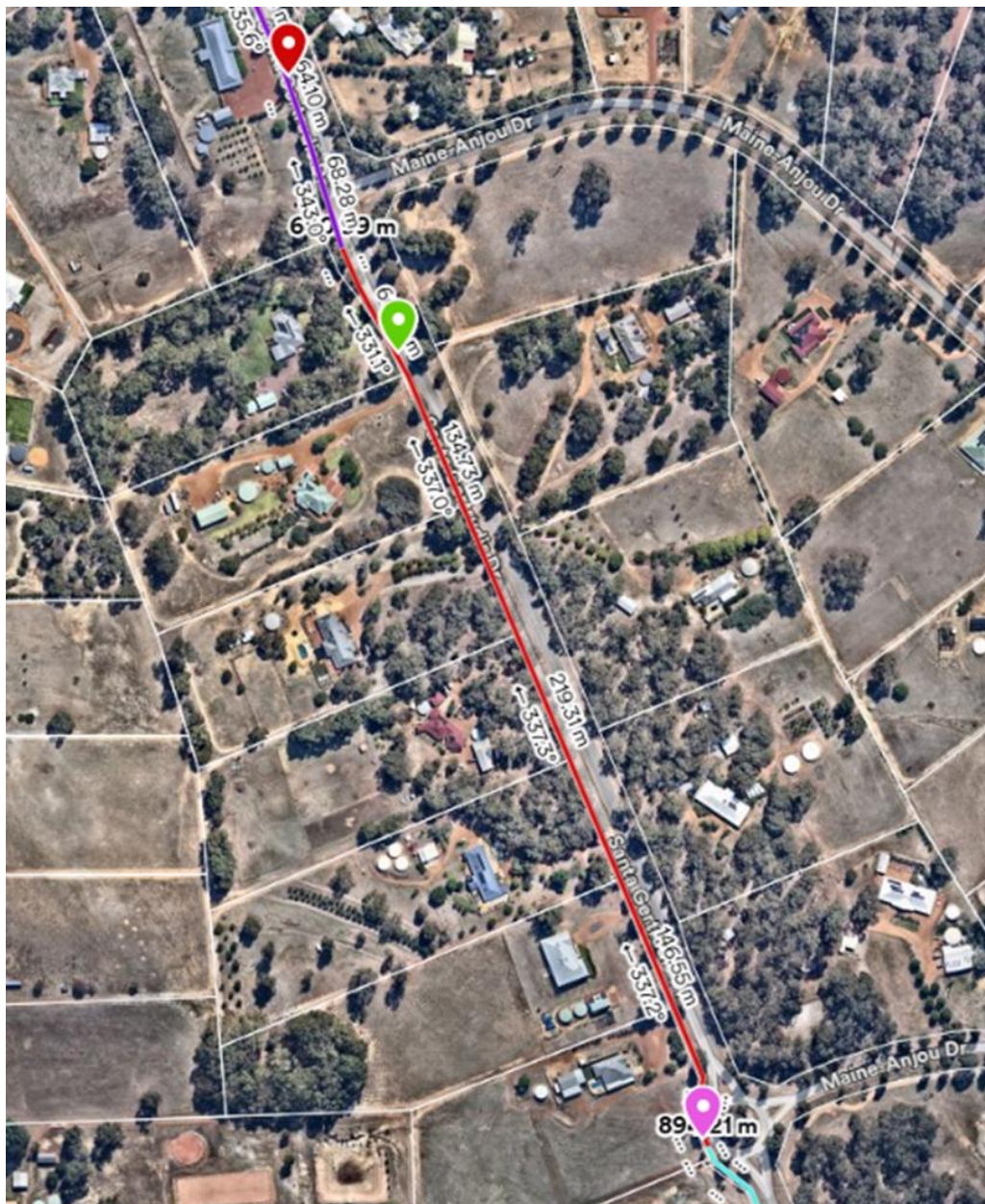


Figure 11 - Section 3

3.4 Section 4 – Maine-Anjou Drive (North) to Limousin Way

Section 4 is a short section that runs from Maine-Anjou Drive (North) to Limousin Way. Similarly to Section 3, Section 4 includes a section of road where realignment may be required to accommodate a compliant shared path. Additionally, several trees will need to be removed from this section despite its short length.

While this section of road has limited road reserve, visibility is greatly increased from sections 2 or 3. In this area, alternative path types would continue the connectivity, and there is also the opportunity for upgrades/renewal of crossovers and drains for residents affected by the path.



Figure 12 - Section 4

3.5 Section 5 – Limousin Way to Shorthorn Pass

Section 5 continues along the western side of Santa Gertrudis Drive from Limousin Way to Shorthorn Pass, as shown in Figure 13. It is one of the least constrained sections investigated along the preliminary alignment. However, it will still require removal of several mature trees.

Many of the trees in this area are not endemic and their removal provides the opportunity to replace them with endemic species meeting the foraging requirements of local birds and wildlife.

This area also has an intersection which is used regularly by walkers and cyclists, and the addition of a path with designated and highlighted crossing areas would be of benefit to all road users.

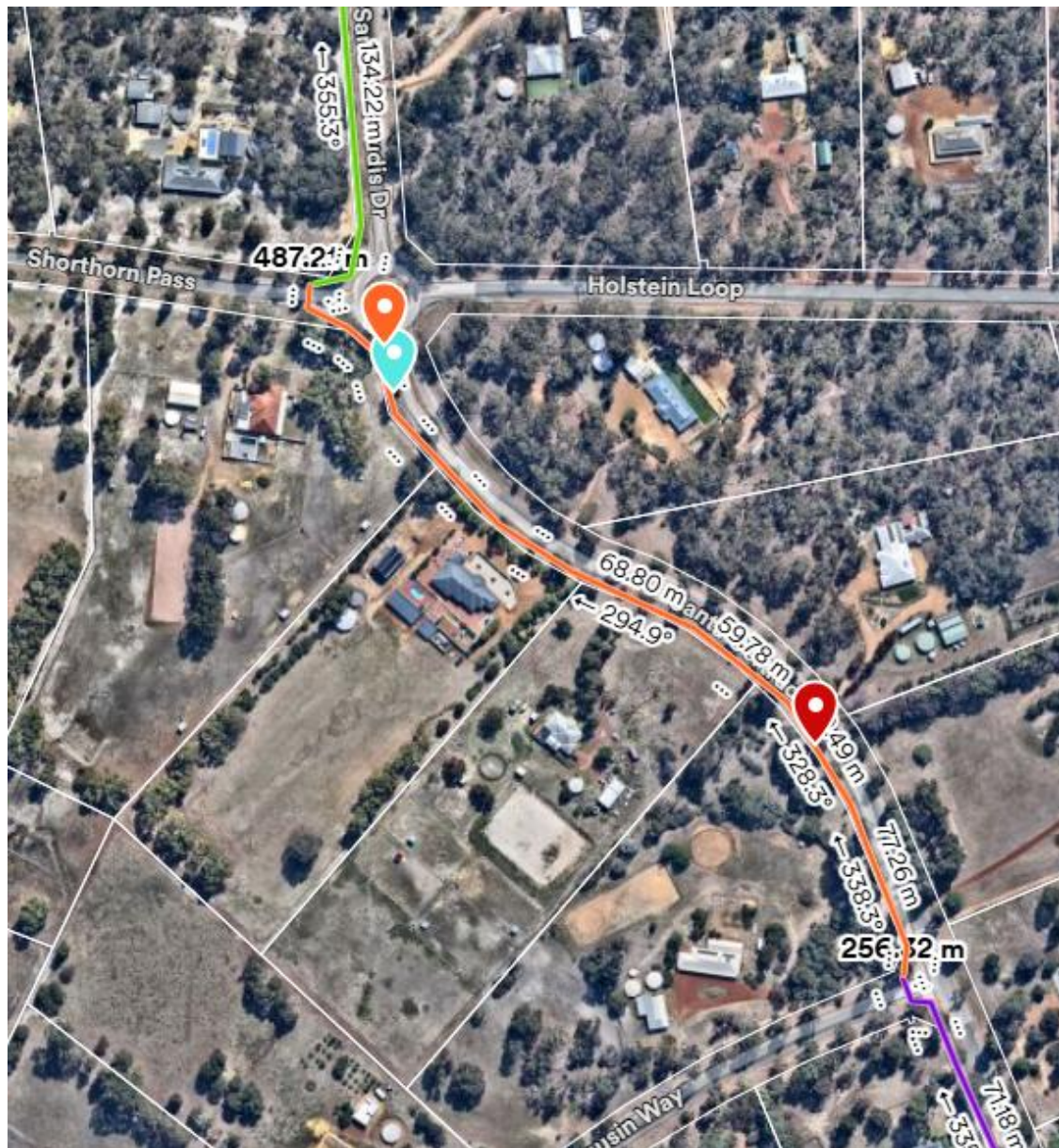


Figure 13 - Section 5

3.6 Section 6 – Shorthorn Pass to Charbray Road

Section 6 continues along the western side of Santa Gertrudis Drive from Shorthorn Pass to Charbray Road, as shown in Figure 14. Aside from a few deep drainage channels and swales, this section is also one of the least constrained, with very few trees affecting the alignment. However, drainage and gradient should be considered in subsequent stages for Section 6, as the topography is highly variable.

The benefits of this section are largely associated with its proximity to the intersection of Charbray Road and Santa Gertrudis Drive, where the compliant shared-use path would be clearly accessible and identifiable. This would enhance visibility and awareness of the path, while also providing a convenient access point for users located to the east of Santa Gertrudis Drive.

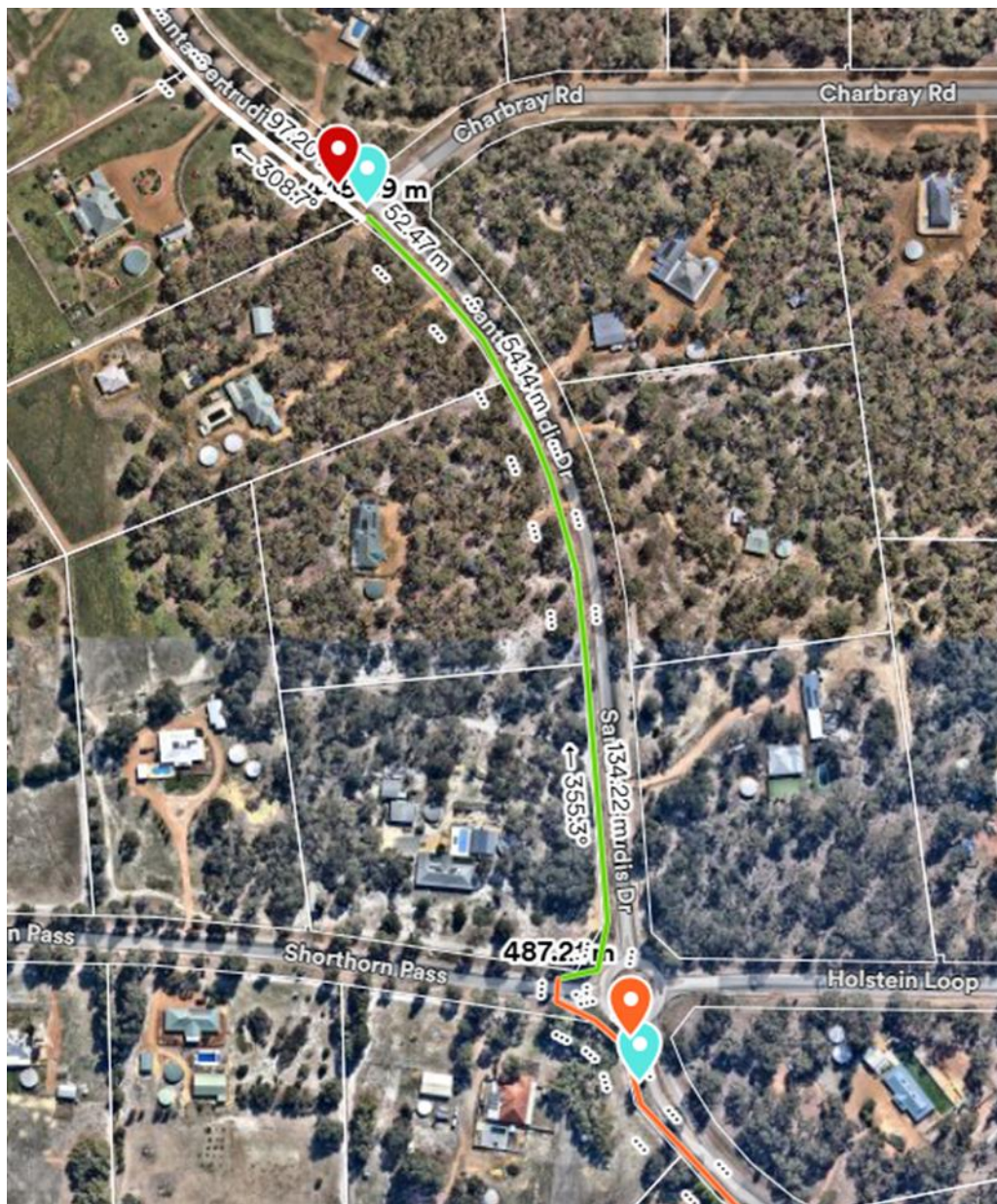


Figure 14 - Section 6

3.7 Charbray Road to Sussex Bend

Section 7 continues along the western side of Santa Gertrudis Drive from Charbray Road to Sussex Bend, crossing Texon Ridge, as seen in Figure 15. Section 7 demonstrates significant constraints, namely obstruction by several mature trees.

While the removal of mature trees is not ideal, these species are not endemic to the area, are prone to dropping large branches during storms, and provide limited foraging value for local birdlife. Their replacement with more appropriate, locally beneficial species or targeted streetscaping, presents an opportunity to enhance habitat for native birds and wildlife.

This section also experiences significant water runoff during heavy rainfall events, and minor drainage upgrades would offer a positive and complementary outcome alongside path construction works.

Although a compliant shared path may not be feasible, this section represents the final link along Santa Gertrudis Drive to the Sussex Bend Reserve playground and pump track and is critical for connecting key community assets. A bicycle path may offer a more cost-effective and appropriate solution for this location.

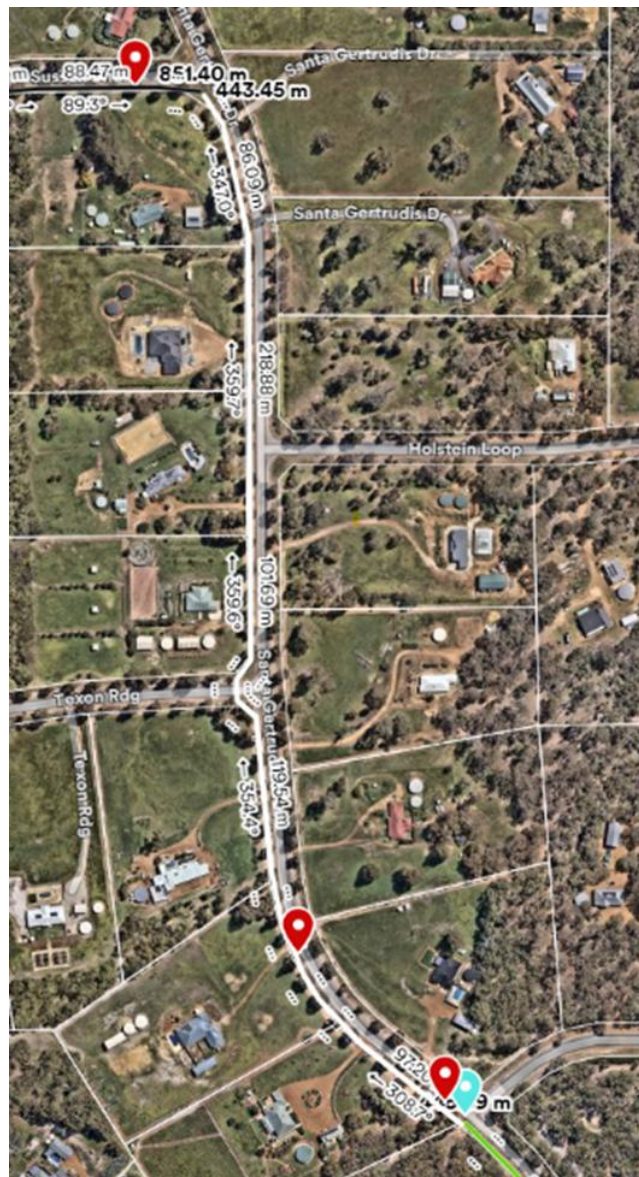


Figure 15 - Section 7

3.8 Section 8 – Sussex Bend to Sussex Bend Playground

Section 8 follows the southern side of Sussex Bend from the easternmost intersection with Santa Gertrudis Drive to the Sussex Bend Playground and Pump Track, as shown in Figure 16. Similar to Section 7, Section 8 contains several mature trees that constrain the alignment and are likely to require removal to accommodate a compliant shared path.

Subsequent design stages should give special consideration to the road crossing in this section, as it is located adjacent to the Sussex Bend Playground.

Similar to section 7, these mature trees in this section are not endemic to the area, are prone to dropping large branches during storms, and provide limited foraging value for local birdlife.

The playground and pump track at Sussex Bend Reserve are the local recreational spaces for residents in Lower Chittering, and the Chittering area east of the Great Northern Highway. There is also an area at the reserve identified as a dog exercise area, and plans are in place to redevelop the park to include bird watching and environmental education spaces. The introduction of a path to Sussex Bend Road would meet the future needs of the community.



Figure 16 - Section 8

SECTION 4 – OPPORTUNITIES

A shared use path will provide several notable opportunities, including safety improvements, encouraging active transport, environmental and landscape improvements, and providing accessibility and inclusion. Where possible, design flexibility opportunities could be included in the design planning.

5.1 Safety Improvements

Initial community engagement for the project confirmed that safety for children walking and riding to school was the most important outcome of the installation of a shared use path along Santa Gertrudis Drive. The section from the school to the first Maine-Anjou Drive roundabout was identified as having the highest risk to pedestrians and cyclists. Children on the road around school drop off and pick up times also increase the risks of accidents, as motorists navigated around them on the way up the hill.

In addition to the general safety improvements, there is also an opportunity for inclusion of controlled or designated crossing points at key locations along the path where conflicting access requirements intersect. These will reduce risks and provide clear direction for all road users.

Immaculate Heart College (IHC) uses the road verge of Santa Gertrudis Drive from the school to Zebu Road annually for their cross-country (long distance) race. The path would provide clear delineation for students participating in the race.

5.2 Encourage Active Transport

The community have expressed their desire to use active transport more regularly, with several informal walking groups utilising the rural roads for exercise and social connection.

In addition to this, many parents from IHC who attended the Streets Alive consultation in February, expressed their hesitation in letting children walk or ride to school currently, however they were enthusiastic about the opportunities that a dual use path would create.

Specifically, the path supports:

- increased walking and cycling for short local trips between key community assets.
- active travel for students, aligning with Safe Routes to School objectives. (Active Travel to School Roadmap 2023-2030)
- a safe and attractive corridor for exercise and leisure activities.
- increased physical activity within the community.

5.3 Environmental and Landscape Enhancements

Many of the trees that would need to be removed to accommodate the proposed shared-use path alignment were originally planted during the development of the Maryville Downs rural residential subdivision as “street trees”. These species are not endemic to the area, produce saplings, compete with native vegetation, and do not adequately support the foraging needs of local fauna. Chittering Landcare Group would be engaged during detailed design planning to ensure impacts on remaining endemic flora are minimised, and that any verge revegetation more closely reflects local woodland ecosystems, supporting vulnerable and endangered species such as the Carnaby’s Black-Cockatoo (*Zanda latirostris*).

Beyond the revegetation outcomes, there would also be benefits for existing and retained bushland areas. Currently, pedestrians and cyclists use the road verge, creating informal tracks that damage vegetation. A formalised path would reduce this uncontrolled trampling and help protect surrounding plant life.

Santa Gertrudis Drive also includes several locations where stormwater crosses the road or flows over driveways. Integrating the pathway with drainage improvements would enable better water management and provide upgraded services to residents affected by any realignments required to accommodate the path.

Along the route, a seasonal spring collects in a reservoir (Yellow Dam, adjacent to Santa Gertrudis Drive) before flowing eastward beneath the road near Zebu Road. During heavy rainfall, stormwater accumulates at this location and flows across the road, carrying sediment, chemicals, and road runoff into nearby properties and contributing to the spring's flow. This spring feeds directly into Marbling Brook, a tributary of the Brockman River / Avon River System. The pathway project presents an opportunity to improve water flow control and quality, reducing downstream impacts on the catchment.

5.4 Accessibility and Inclusion

Recent community consultation undertaken to inform the Shire's Council Plan (2026–2036, currently in development) identified a strong need for improved accessibility and connectivity within residential areas, as well as better links to key community assets. This aligns with Western Australian Bicycle Network (WABN) objectives to create safe, inclusive, and connected active transport networks that support users of all ages and abilities.

The proposed shared-use path would deliver a continuous, smooth, and compliant surface designed to accommodate a wide range of users, including people with mobility aids, parents with prams, older residents, and less confident cyclists. By improving physical accessibility, the path would reduce barriers to active transport and support more equitable access to local infrastructure.

Importantly, the route would provide safe and direct connections between key destinations, including the local school, park, and community spaces. This improved connectivity would encourage greater uptake of walking and cycling for short trips, consistent with WABN priorities to shift travel behaviour towards active modes.

The project would also support increased independence for residents who do not drive or who lack access to private vehicles, including young people and older community members. By providing a safe alternative to road-based travel, the path would enhance social inclusion, improve access to education and recreation, and contribute to healthier, more active communities.

5.5 Design Flexibility Opportunities

Where sections of the proposed route cannot accommodate a fully compliant shared use path width, a context-sensitive and flexible design approach could be used, in line with WABN intent and the Department of Transport's Active Transport guidance. This approach prioritises network continuity, safety outcomes, and usability for people of all ages and abilities, recognising that regional environments often present physical constraints such as limited verge width, drainage infrastructure, and established vegetation.

In constrained locations, reduced-width pedestrian and/or cycle link sections may be implemented to maintain a continuous and identifiable route. These sections would be carefully designed to ensure safe operation through measures such as adequate sightlines, localised widening or passing opportunities, edge delineation, and speed environment considerations. While these segments may not meet full shared path widths, they provide an important function in bridging gaps between compliant facilities, avoiding network discontinuities and improving overall accessibility.

These constrained sections would connect seamlessly to wider, fully compliant shared path segments where space permits, ensuring the corridor continues to operate as a cohesive and functional active transport route.

A hybrid delivery model, incorporating a mix of these treatments across different sections of the route, represents a realistic and cost-effective approach in a regional context. This enables the project to respond to local constraints while still achieving the overarching objectives of improved safety, connectivity, and accessibility.

- **Shared-use path (off-road):**

The preferred treatment where sufficient verge width exists. Off-road shared paths provide a high level of safety and comfort through physical separation from traffic and are consistent with WABN objectives to support an “all ages and abilities” user group. These sections form the primary spine of the path and maximise accessibility for pedestrians, cyclists, and other active transport users.

- **Widened sealed shoulder (on-road):**

In constrained sections where off-road construction is not feasible, a widened sealed shoulder provides a practical complementary or interim solution. This treatment is appropriate on low-speed, low-volume regional roads (generally $\leq 60\text{--}70$ km/h and $< 2,000$ vehicles per day), where vehicle interactions are relatively infrequent and operating conditions are more predictable.

On Santa Gertrudis Drive, while vehicle movements increase during identifiable peak periods (notably school drop-off and pick-up), the overall traffic environment remains low to moderate, supporting the suitability of this approach in targeted sections with good visibility, and ability to move from the road shoulder when required.

- **Short pedestrian / cycle-only link (constrained section):**

In highly constrained locations—such as narrow verges, drainage crossings, culverts, or areas with significant vegetation retention—short, reduced-width pedestrian and/or cycle-only path sections may be introduced to maintain route continuity.

These links are intended as transition segments between full shared path sections and are consistent with WA guidance that supports context-responsive design and the use of transition zones where conditions change. While narrower than standard shared paths, these segments would be designed to maintain safety and usability through:

- clear sightlines and passive surveillance
- appropriate surface treatment and edge definition
- localised widening or passing points where feasible
- low operating speeds and user awareness

These links ensure the route remains continuous and identifiable, avoiding gaps in infrastructure and supporting a coherent network outcome. Their inclusion is consistent with WABN principles, which prioritise connected, functional routes over isolated compliant segments, particularly in constrained regional environments.

- delivering connected and continuous networks, even if infrastructure typologies vary;
- prioritising user safety and interest, based on context and risk;
- enabling participation by a wide range of users, including those less confident or more vulnerable; and
- adopting practical, scalable solutions suited to regional environments.

By applying a flexible design methodology, the project can maximise the usability of available space, minimise environmental and financial impacts, and deliver a functional active transport corridor that meets community needs while aligning with State policy objectives.

SECTION 5 – FUTURE ANALYSIS

While the proposed shared use path along Santa Gertrudis Drive does not currently connect directly to an established principal bicycle network, the project represents an important strategic link within the emerging regional active transport network in Chittering. Consistent with WABN objectives to deliver connected, legible, and expanding cycling networks, this project provides a foundation for future linkages and network development.

The recent extension of Santa Gertrudis Drive to Guernsey Rise, which links through Maddern Road South or Blue Plains Road to the Great Northern Highway, has significantly improved connectivity within the local road network. This creates an opportunity for cyclists to utilise a low-speed, low-traffic alternative route, offering a more attractive and scenic option compared to higher-volume highways. This aligns with WABN and Department of Transport principles that support the use of lower-stress routes to broaden participation, particularly for recreational riders and less confident users.

In addition, Muchea East Road is regularly used by recreational cyclists, and provides a key connection between the project area and the NorthLink WA / Tonkin Highway Principal Shared Path (PSP), which forms part of the broader state cycling network linking to metropolitan Perth. This connection supports longer-distance travel and creates potential integration between local and regional cycling routes, consistent with the WA Bicycle Network hierarchy.

The Santa Gertrudis Shared Use Path could play a role in future network expansion by:

- Supporting connections to the NorthLink PSP corridor via Muchea, enabling access to the wider metropolitan cycling network.
- Providing opportunities for local circuit routes within Chittering, linking rural residential areas, community facilities, and recreational destinations.
- Complementing the Long-Term Cycling Network (LTCN) vision for regional WA and aligning with the Avon Central Coast 2050 Cycling Strategy, by functioning as a local access route once constructed, and also forming part of an emerging secondary route within the regional network.
- Enhancing the recreational cycling routes and tourism-focused trails within the Chittering Valley.

Over time, these connections will enable the route to transition from a standalone facility to an integrated component of a broader active transport network, consistent with WABN's emphasis on incremental network delivery and staged connectivity.

SECTION 6 – CONCLUSION

Based on Talis' initial review, the project offers an opportunity to deliver a considered, accessible, and safe path. There are some challenges to work through, including mature trees along parts of the route, a number of drainage and culvert crossings, and sections where the available road space is limited. At the same time, there is clear community interest in having safe and accessible connections to local facilities. This creates an opportunity to use practical and flexible design solutions, such as small adjustments to the path alignment, minor road changes, or alternative path treatments, to achieve a safe and high-quality outcome.

The early assessment suggests that up to 171 trees may need to be considered, along with 13 culvert crossings, 23 drainage crossings, and around 165 metres of road realignment in certain areas. While these are important factors, they also open up opportunities to explore practical solutions with the community, such as keeping trees where possible, replacing those that need removal with endemic and less invasive plants and trees, adjusting the alignment slightly, or using different path types to reduce impacts but maintain connectivity. Rather than constructing the path along Muchea East Road, an alternative off-road route through another easement will likely be needed to complete the link to community facilities from Santa Gertrudis Drive.

To help move the project forward efficiently, the path has been divided into eight manageable sections. This allows supports a structured project delivery schedule, by allowing priority sections such as those currently with the highest risk to all road users, to be delivered first and demonstrate early community benefits.

Further work, including detailed surveys, ground investigations, and environmental and utility checks, will help refine the design, confirm levels and clearances, and improve drainage solutions. This will also provide greater confidence in cost estimates and support the development of detailed designs.

Overall, the design project is in a good position to move forward, with clear opportunities to address challenges and deliver a positive outcome for the community.

REFERENCES

WA Department of Transport (2023) *Planning and Designing for Active Transport in Western Australia*

WA Department of Transport (2023) *Avon Central Coast 2050 Cycling Strategy*

WA Department of Transport *Active Travel to School Roadmap 2023-2030*

Wheatbelt Development Commission (2015) *Regional Planning and Infrastructure Framework: Part A regional strategic planning 2015*

Shire of Chittering *Strategic Community Plan 2024-2034*

Austroroads *Guide to Road Design Part 6A: Paths for Walking and Cycling (2021, Edition 2.1)*

Monthly Project Status Report

PH: 9576 4600

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Bindoon WA 6502

Project Name	Santa Gertrudis Shared Use Path
Job Code	2120252.2100 ROAD: consultants fees
Project Manager	Alison Reliti
Period Covered	1/5/2026 – 31/8/2026

	On track
	Off track
	At Risk

Overall Project Status	ON TRACK
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Component	Status	Notes
Budget	Off Track	Next Milestone Payment Due 31 December 2026 (Consultation Complete). Additional funds required to complete full survey of Santa Gertrudis Drive rather than alignment only.
Schedule	On Track	Feasibility Plan completed (attached). Changes to alignment required, including full survey of Santa Gertrudis Drive to ascertain most cost effective alignment and width for the path. Consultation to be undertaken at LC Bonfire night and with Immaculate Heart College in October.
Quality	On Track	Additional scope for survey to ensure cost effective alignment.
Scope	On Track	Path width design altered to meet most cost effective and environmentally sustainable alignment.
Risks	On Track	Initial planning and engagement has been undertaken so financial and timing risks are reduced.
Consultation and feedback	On Track	Initial consultations with community and Immaculate Heart College undertaken. Further consultations and feedback to be undertaken in September and October 2026
Comments	Additional costs will be incurred to complete a full survey of Santa Gertrudis Drive rather than the initial planned alignment only. This will ensure that the final alignment reduces the need for removal of remnant vegetation or large trees where possible, and identifies the path alignment which is most cost effective and achievable.	

LOWER CHITTERING ROAD SAFETY MASTERPLAN REPORT

Corner of Muchea East Road & Santa Gertrudis Drive

26.05.2026

Prepared for: Shire of Chittering

Prepared by: Office of Regional Architecture

This report is prepared for:



We at ORA acknowledge the Nyoongar people as the Traditional Custodians of the Boodja on which we work, and celebrate their continuing connection to the land, waters, and communities of this Country. We honour their rich culture and pay respect to Elders past, present, and emerging.

ORA is a member of Australian Architects Declare Climate & Biodiversity Emergency and a Carbon Neutral practice with a Sustainable Action Plan.

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Project Objectives:

1. To provide safe and accessible movement for local residents and other users at the intersection of Muchea East Road and Santa Gertrudis Drive, and at the intersection of Muchea East Road and Chittering Road near the informal food truck site adjacent to the Volunteer Fire Station.
2. To establish local landmark elements for the Lower Chittering community that contribute to informal traffic calming while reinforcing local identity and community pride.

Background and Purpose:

This report has been prepared to inform consideration of road safety and access improvements in Lower Chittering, with a focus on movement and place outcomes near Muchea East Road, Santa Gertrudis Drive, and Chittering Road. It documents site observations and community input, and provides a basis for subsequent stakeholder discussions, and implementation planning.

Executive Summary:

The assessment identifies safety and accessibility issues affecting pedestrians and cyclists near the intersections of Muchea East Road with Santa Gertrudis Drive and Chittering Road. The most significant matters relate to high vehicle speeds, limited pedestrian infrastructure, and the need for safer connections to community destinations. The report supports a coordinated response involving speed management, improved path links, targeted site upgrades, and supporting public realm works, informed by community feedback and subject to the necessary approvals and funding.

Site Investigating Findings:

Muchea East Road

Muchea East Road is under the control of Main Roads Western Australia. The posted speed limit is 100 km/h from Muchea township and reduces to 90 km/h approximately 300 m before Morley Road, being approximately 1 km in advance of the intersection with Santa Gertrudis Drive, and

continues for a considerable distance beyond the study area.

There is a further 90 km/h speed limit sign on Muchea East Road just after Chittering Road, in front of the Fire Station driveway, for vehicles travelling from the north-east.

At the existing 90 km/h operating environment, the corridor does not provide an acceptable level of safety for pedestrians and cyclists travelling along Muchea East Road.

It is also likely that some drivers exceed the 90 km/h speed limit in this area, particularly when approaching from the Muchea direction.

The northern shoulder of Muchea East Road is approximately 5 m wide and contains drainage trenches lined with loose pea gravel, together with notable level changes. On this basis, the northern side is not considered suitable for pedestrian or cyclist use. In addition, there is insufficient width to accommodate a path with an appropriate setback from the carriageway without substantial civil works to address drainage infrastructure.

By comparison, the southern side of Muchea East Road contains an approximately 10 m-wide road reserve that appears capable of accommodating a shared path of approximately 3 m to 5 m in width, together with stormwater drainage and an appropriate buffer from the road pavement.

Santa Gertrudis Drive

The intersection of Santa Gertrudis Drive and Muchea East Road has become a gateway to the local area and already contains a number of formal and informal elements that contribute to this sense of arrival, including:

- Visual cues such as signage, a narrowing road environment, and the visibility of the church and school from the road.
- An informal stopping area, partly on private land and partly within the road reserve, that is frequently used by parents, local residents, travellers, and a coffee truck.
- A nearby Shire information board.

Preliminary Design Considerations:

Should a reduced speed environment be capable of negotiation with Main Roads Western Australia, the submission should clearly identify the pedestrian safety risks associated with movements across the road in the vicinity of the school, church, and Volunteer Fire Station.

If a reduced speed limit is not supported, supplementary reminder signage in both directions at strategic locations on the approaches to the intersection would assist in reinforcing compliance with the existing 90 km/h speed limit.

Additional children crossing signage and the implementation of a 40 km/h school zone during school operating hours would further improve pedestrian safety in this location.

Provision of a dedicated pedestrian and cyclist path would significantly improve safety and accessibility for vulnerable road users.

While a formal crossing is unlikely to be approved by Main Roads, maintaining safe and clear sightlines for pedestrians crossing the road would be beneficial.

A road mural painted on the pavement would require a substantial Traffic Management Plan and associated controls. On this basis, it is unlikely to be feasible for this site unless traffic speeds are significantly reduced.

Any works within the road reserve, including artworks and landscaping, would require approval from both Main Roads and the Shire. A Traffic Management Plan would still be required, although it would likely be less extensive than the requirements for works on the road surface itself. If artwork is positioned away from the road edge, traffic management requirements would be relatively minor. Appropriate insurance would also be required as part of any application to Main Roads.

There are many examples of artworks installed within road reserves along country roads that help keep drivers alert and encourage them to slow slightly. A series of repeated artworks along the approach to a specific location would likely be more effective than one or two isolated elements. These features should be tall, visually prominent, and clearly visible from a distance.

Community Engagement outcomes:

The Shire of Chittering and ORA undertook community engagement and received the following feedback:

- The introduction of flashing school signs and the opening of a new road shortly before consultation resulted in some improvement to traffic conditions in the area.
- A significant proportion of community members did not support the use of art on or beside the road as a traffic-calming measure.
- The community was highly supportive of a pathway along Santa Gertrudis Drive as part of a separate project.
- The community was also supportive of incorporating art in or around the new community hub as part of a separate project.
- The most significant concerns raised by the community related to vehicle speeds on Muchea East Road.
- Feedback on the proposed pathway linking the area beside the school to the new community hub was very positive, subject to further discussions with the Church as landowner.

Recommended Actions:

The following proposals are intended to be coordinated with two separate projects:

- A new path along Santa Gertrudis Drive.
- The new community hub and future Lower Chittering Community Space (masterplan only).

It is proposed that the following road safety and community facility improvements be pursued:

1. Submit an application to Main Roads to reduce the speed limit on a section of Muchea East Road to 70 km/h between Morley Road and Chittering Road.
2. Submit an application to Main Roads for a school zone speed limit with flashing signs around the intersection of Muchea East Road and Santa Gertrudis Drive.
3. Provide a pedestrian and bicycle path via the easement on the school lot to deliver safe and inclusive access to the community hub, regardless of the outcome of the Main Roads applications. This would also improve the informal stopping area and create a stronger pedestrian linkage (estimated regrading cost: \$36,000 at \$30/m²).
4. Extend the path within the Shire lot to continue through to the community hub (estimated regrading cost: \$42,000 at \$30/m²).
5. Plant 100 native trees along the easement access path and the path to the community hub (estimated cost: \$5,000 at \$50 per tube stock tree, including soil preparation and amendment). This could be delivered as a community project to reduce labour costs and strengthen social cohesion.
6. Subject to approval of the speed reduction, provide a new shared path on the south-eastern side of Muchea East Road to further improve accessibility. The preferred crossing point should be confirmed through site survey and detailed design.
7. Assume that the separate footpath project along Santa Gertrudis Drive will follow the existing road alignment and include barriers and mountable kerbs.

8. Provide a shelter with seating at the corner of the stopping area and the new easement access, with a concrete slab adjacent to the new footpath. Integrate community artwork into the rear of the seating facing the street, and relocate the existing Little Library to the new shelter.
9. Upgrade the existing stopping area by constructing new barrier kerbs around the shelter and garden bed, providing a mountable kerb for vehicle access, and undertaking landscaping and general beautification, subject to approval and collaboration with the landowner, as part of the site is within private property.
10. Relocate the existing information board to the northern side of the easement path entrance, adjacent to the new footpath along Santa Gertrudis Drive.

Risks, Approvals and Dependencies:

Progression of the recommended actions will depend on approvals from Main Roads Western Australia for speed management measures and any works within the road reserve, together with landowner consent where private land or easements are affected. Delivery will also require detailed design, confirmation of technical feasibility, and alignment with available funding and related Shire projects.

Conclusion and Formal Recommendation:

It is recommended that the Shire endorse the actions outlined in this report for further development and staged delivery, with priority given to measures that improve pedestrian safety, support lower operating speeds, and strengthen access to key community destinations.

Lower Chittering Road Safety Masterplan Costing Report

Informal stop area with shelter	Area/m	Cost/m2	Costing
Site works, regrading	500	30	\$ 15,000
Shelter	24	3500	\$ 12,000
Concrete slab	32	150	\$ 4,800
Shelter seats & Library			\$ 1,200
Concrete kerbs inc garden edge	104	75	\$ 7,800
Landscape(soil and plants)	100	100	\$ 10,000
Lighting			\$ 2,200
Total - Perth cost			\$ 53,000
Regional loading (10%)			\$ 13,250
Total - Regional cost			\$ 66,250
Escalation to 2027 (4%)			\$ 68,900

Information bay area	Area	Cost/m2	Costing
Concrete slab	15	200	\$ 3,000
Relocate Infor board			\$ 4,000
Services relocation (electricity)			\$ 10,000
Landscape area	100	100	\$ 10,000
Total - Perth cost			\$ 27,000
Regional loading (10%)	\$		6,750
Total - Regional cost			\$ 33,750
Escalation to 2027 (4%)	\$		35,100

Share path on Easement	Area	Cost/m2	Costing
Regrading a share path on Easement	1170		\$ 36,000
Regrading a path on Shire lot to Community hub	2628		\$ 42,000
Planting 100 native tree (community planting)			\$ 5,000
Total			\$ 83,000



NO. DATE NOTE

**NOT FOR
CONSTRUCTION
CONCEPT DESIGN**

Client
Shire of Chittering
Address
Corner of Muchea East Road and
Santa Gertrudis Drive
Project
Lower Chittering Road Safety

Drawing
Site plan medium

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ORA
Office of Regional
Architecture

Scale
1:5000

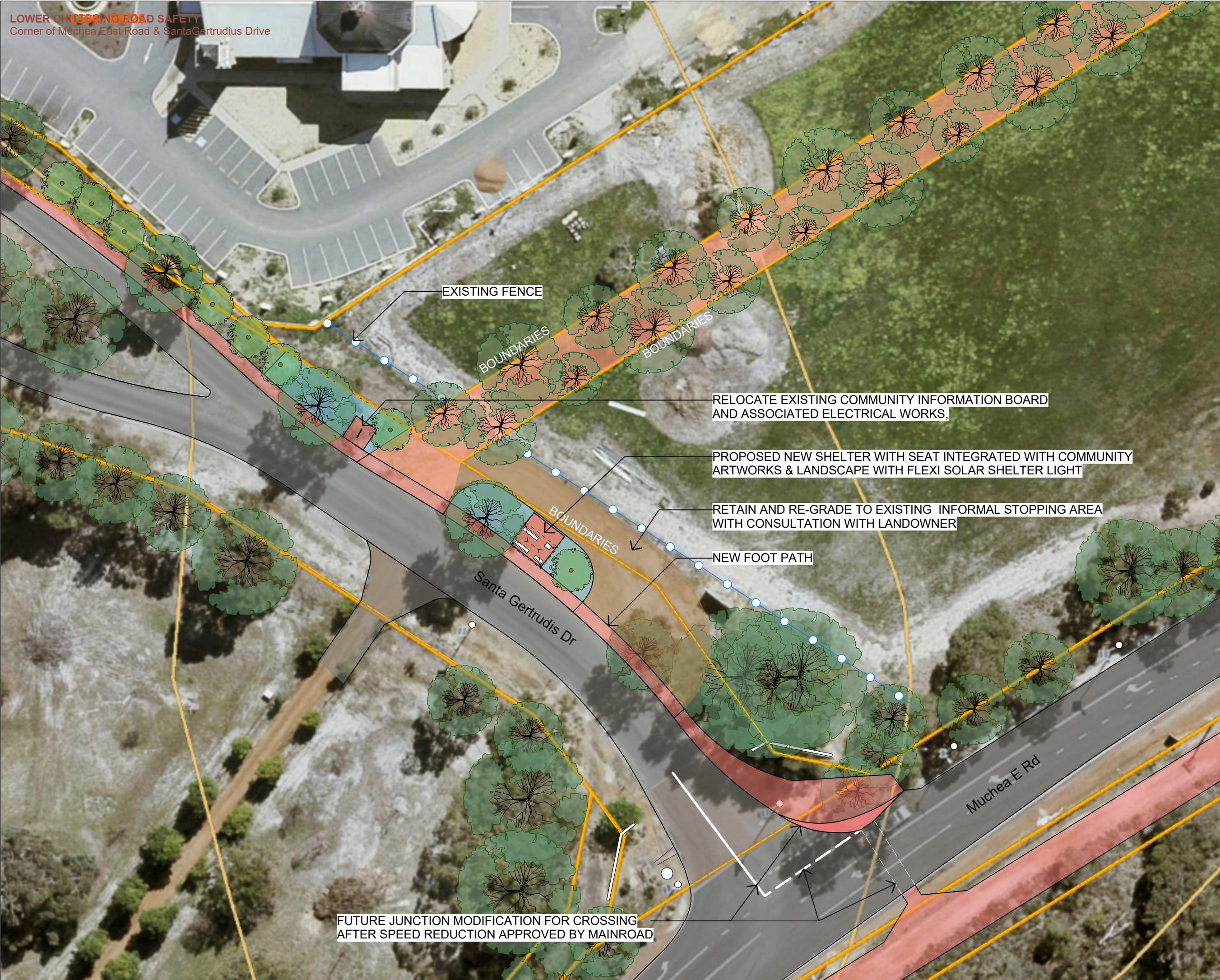
Date
21/05/2026

North	Job No. 2026-0002	Dwg No. A101
	Re 04	

LOWER CHITTING ROAD SAFETY
Corner of Muchea East Road & Santa Gertrudis Drive



NO.	DATE	NOTE
NOT FOR CONSTRUCTION CONCEPT DESIGN		
Client Shire of Chittering		
Address Corner of Muchea East Road and Santa Gertrudis Drive		
Project Lower Chittering Road Safety		
Drawing Site plan 1:2000		
W regionalarchitect.com.au A 2 Lennard St, Brookton WA T (08) 9699 6474 E admin@regionalarchitect.com.au		
ORA Office of Regional Architecture		
Scale 1:2000		
Date 21/05/2026		
North	Job No. 2026-0002 Re 95	Dwg No. A102



NO. DATE NOTE

**NOT FOR
CONSTRUCTION
CONCEPT DESIGN**

Client
Shire of Chittering
Address
Corner of Muchea East Road and
Santa Gertrudis Drive
Project
Lower Chittering Road Safety

Drawing
Site plan 1:500

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ORA
Office of Regional
Architecture

Scale
1:1000

Date
21/05/2026

North	Job No. 2026-0002	Dwg No. A106
	Re06	

LOWER CHITTERING ROAD SAFETY
Corner of Muchea East Road & Santa Gertrudis Drive

plant easement path with 50% large tree (over 15m) and 50% small tree/shrub (5m), 1.5m away from boundary

plan small shrub 1m and 3m to new garden bed

new garden bed
existing tree
info board
conc paving
footpath
barrier kerbs
mountable kerbs

Landscaping:

Cultivate existing soil with soil improver/conditioner suitable for natives to 400mm depth

Plant local endemic species - refer to Chittering Landcare Centre

Trees over 15m:

Corymbia calophylla
Eucalyptus marginata
Eucalyptus wandoo
Eucalyptus accedens

Tree/shrub 5-15m:

Banksia attenuata
Banksia littoralis
Banksia menziesii
Melaleuca raphiophylla
Melaleuca teretifolia

Shrub 3-5m

Acacia microbotrya
Grevillea bipinnatifida
Hakea varia
Grevillea bipinnatifida
Callistemon phoenicis

Shrub 1-3m

Acacia drummondii
Acacia lasiocarpa
Allocasuarina humilis
Calothamnus quadrifidus
Hakea undulata
Hypocalymma angustifolium
Verticordia plumosa

Shrub less than 1m

Anigozanthos humilis
Anigozanthos viridis
Isopogon dubius
Verticordia plumosa
Dryandra nivea
Hypocalymma robustum
Isopogon dubius

Shelter spec - structure engineer to confirm:

100 concrete slab with 200 thicken edge, fall away from centre of slab
100 CHS or SHS column, 500w x 1000d footing
50 x 200 RHS beam
50 x 100 RHS rafter and purlin
Zincalumn Custom orb roof sheet, 30 degree pitch

Custom made or bench seat :

Custom made frame using local hardwood timber or galvanised steel to be bolted onto shelter columns and concrete slab

450 seat depth, 600 tall back rest for mural using local hardwood timber slat

Lighting:

2 x ceiling mounted light with solar and battery such as Star 8 Flexi Solar Batten Light

NO. DATE NOTE

**NOT FOR
CONSTRUCTION
CONCEPT DESIGN**

Client

Shire of Chittering

Address

Corner of Muchea East Road and
Santa Gertrudis Drive
Project

Lower Chittering Road Safety

Drawing

Shelter Floor plan 1:200

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ORA
Office of Regional
Architecture

Scale

1:200

Date

21/05/2026

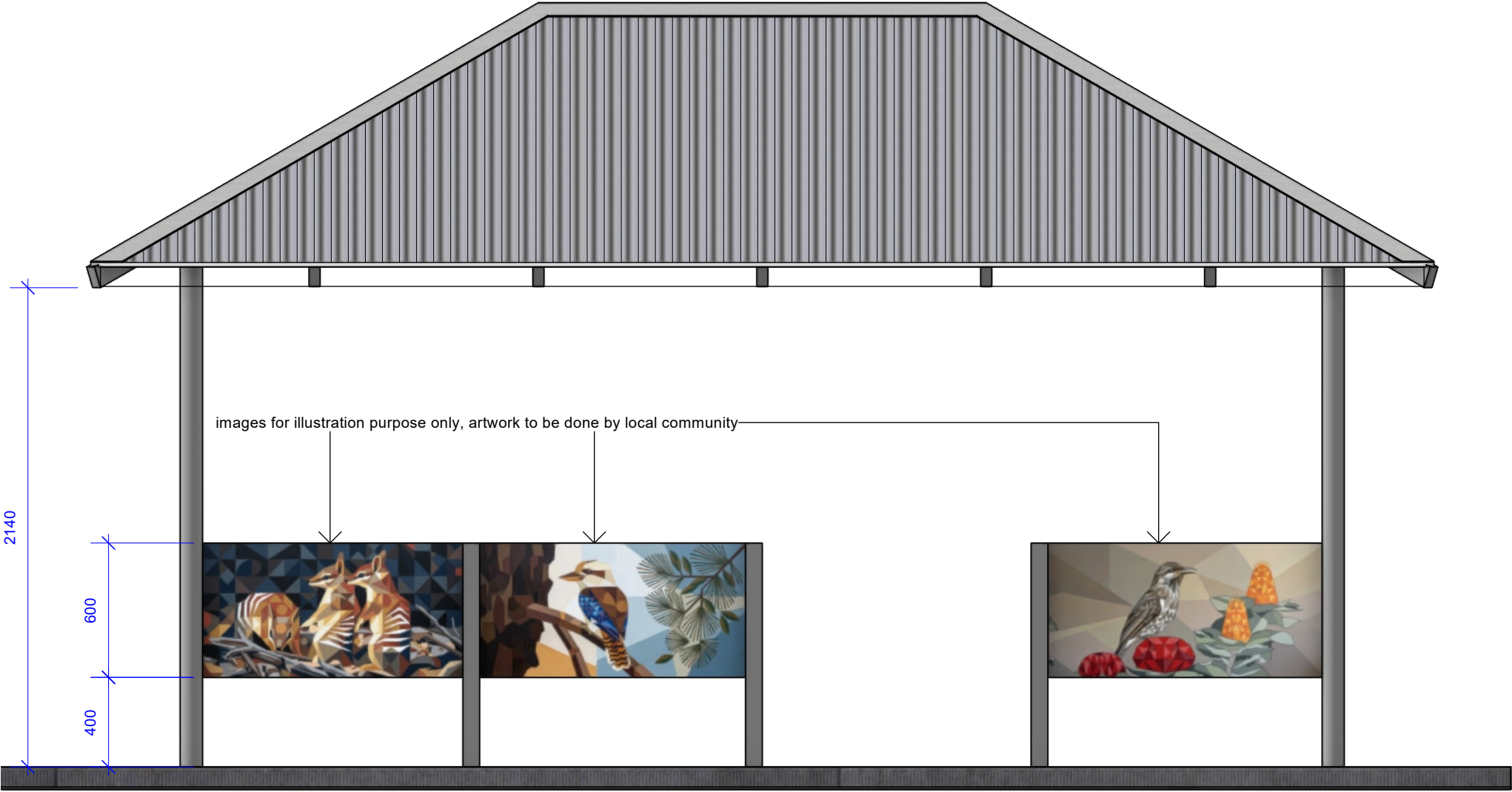
North

Job No.
2026-0002

Re07

Dwg No.

A107



NO.	DATE	NOTE
NOT FOR CONSTRUCTION CONCEPT DESIGN		
Client		
Shire of Chittering		
Address		
Corner of Muchea East Road and Santa Gertrudis Drive		
Project		
Lower Chittering Road Safety		
Drawing		
Shelter Elevation		
W regionalarchitect.com.au A 2 Lennard St, Brookton WA T (08) 9699 6474 E admin@regionalarchitect.com.au		



Scale
1:25

Date
21/05/2026

North	Job No. 2026-0002	Dwg No.
	Re98	A300

