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Council Agenda

Shire of Pingelly

Ordinary Council Meeting

Wednesday 20 August 2025

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Pingelly, positive by nature. Let's grow together!

Shire of Pingelly



Notice of Meeting

Notice is given that a meeting of the Council will be held in the Council Chambers, 17 Queen Street on Wednesday the 20 August 2025, commencing at 2pm.

Your attendance is respectfully requested.

Disclaimer

The recommendations contained in this agenda are officers' recommendations only and should not be acted upon until Council has resolved to adopt those recommendations. The resolutions of Council should be confirmed by perusing the minutes of the Council meeting at which these recommendations were considered. Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Councils decision.

A handwritten signature in black ink, appearing to be "A. Dover", written in a cursive style.

Andrew Dover
Chief Executive Officer

PUBLIC QUESTION TIME INFORMATION

The Shire of Pingelly welcomes community participation during public question time. This document is to be read in conjunction with the *Shire of Pingelly Standing Orders Local Law 2017* and the *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996*.

1. A member of the public who raises a question during question time must:
 - a. be in attendance at the meeting;
 - b. first state their name and address;
 - c. direct the question to the Presiding Member;
 - d. ask the question briefly and concisely;
 - e. limit any preamble to matters directly relevant to the question; and
 - f. ensure that the question is not accompanied by any expression of opinion, statement of fact or other comment, except where necessary to explain the question.
2. Each member of the public with a question is entitled to ask up to 3 questions before other members of the public will be invited to ask their questions.
3. Where a member of the public seeks a written response to their questions to be tabled at a meeting, the member of the public must submit their questions to Council by no later than 12 noon on the day prior to the meeting date of which the response is to be tabled.
4. Where a member of the public submits their questions after 12 noon on the day prior to the meeting date of which the response is to be tabled, a written response may be provided at the discretion of the presiding member.
5. Where a member of the public submits a written question after 12 noon the day prior to the meeting at which they are to be tabled, a verbal response may be provided at the meeting.
6. A member of the public may ask questions without notice at a meeting, provided they present a written copy of their questions to Council prior to the commencement of the meeting.

Questions may be submitted by e-mail to admin@pingelly.wa.gov.au.

Risk Framework

Consequence Rating

Impact	Health	Financial	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant	Negligible injuries	Less than \$2,000	No material service interruption	No noticeable regulatory / statutory impact	Low impact, single complaint, low profile or 'no news' item	Inconsequential or no damage	Contained, reversible impact managed on site response
Minor	First aid injuries	\$2,001 - \$10,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non-compliance	Low impact, a small number of complaints	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response
Moderate	Medical type injuries <5 days	\$10,001 - \$50,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Public embarrassment, moderate impact, low or moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies
Major	Lost time injury >5 days	\$50,001 - \$200,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies
Catastrophic	Fatality, permanent disability	More than \$200,000	Indeterminate prolonged interruption – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages	Public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution. Complete loss of property	Uncontained, irreversible impact

Likelihood Rating

	Description
Almost Certain	The event is expected to occur in most circumstances > once per year > 90% chance of occurring
Likely	The event will probably occur in most circumstances At least once per year 60% - 90% chance of occurring
Possible	The event should occur at some time At least once in 3 years 40% - 60% chance of occurring
Unlikely	The event could occur at some time At least once in 3 years 10% - 40% chance of occurring
Rare	The event may only occur in exceptional circumstances Less than once in 15 years < 10% chance of occurring

Risk Matrix

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	M (5)	H (10)	H (15)	E (20)	E (25)
Likely	L (4)	M (8)	H (12)	H (16)	E (20)
Possible	L (3)	M (6)	M (9)	H (12)	H (15)
Unlikely	L (2)	L (4)	M (6)	M (8)	H (10)
Rare	L (1)	L (2)	L (4)	L (4)	M (5)

Risk Acceptance Criteria

	Description	Criteria	Responsibility
Low (L)	Acceptable	Acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Staff Member
Moderate (M)	Monitor	Acceptable with adequate controls, managed by specific procedures, subject to semi-annual monitoring	Senior Manager
High (H)	Urgent action	Acceptable with effective controls, managed by senior management, subject to monthly monitoring	Senior Manager
Extreme (E)	Unacceptable	Only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by the CEO and subject to continuous monitoring	CEO

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1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chairman to declare the meeting open.

2. ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Willman Noongar people of this area and recognise their continuing connection to land, waters and community. We pay respect to Elders past, present and emerging.

3. ANNOUNCEMENTS BY THE PRESIDING MEMBER

Please turn your mobile phones to silent, any calls are to be taken outside of the Chambers.
Thank you.

4. RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Response to questions taken on notice at the 16 July 2025 Ordinary Council Meeting

Barry Hastings:

Q5: Can you tell me what the money was for the Christmas Village?

R: This figure is \$37,957.99.

Robert Howell:

Q11: Regarding the minutes of the Special Council Meeting, following the Special Electors Meeting in 2024. The statements made by Councillors at the meeting were absent from the minutes. Will this be / has this been rectified so those statements are reflected in the minutes?

R: The discussion and statements from Councillors are not recorded in the minutes of Council Meetings for all subjects. This is a standard practice across local governments in Western Australia.

Rhea Turton:

Q12: As a multipurpose sport court with visible line markings on, that despite not being seen to be in use by the Shire staff or Councillors, has been used seasonally every year by local sports clubs since 2015. Just because the Shire did not view the use, does not mean it should be completely disregarded as not in use. Does the Shire agree that claiming it was unaware of stakeholder involvement due to 'lack of visibility' or 'no known usage' is not a reasonable justification?

R: The presence of line marking does not equate to active usage of the court. Since the Shire was unaware of any stakeholder involvement or use of the court by any clubs, it is unreasonable to expect individual consultation with those clubs.

Q13: Can the Shire please explain why updates have been or will be made by community Engagement Policy outlining the steps to ensure transparent, inclusive consultation with all parties and how the future processes will ensure that all parties both known and unknown are identified early in the planning and engagement process?

R: The oversight arose from the historical lack of either a formal agreement between the Tennis Club and the Shire or a formal booking system for the use of the Shire facilities. The Shire will implement a booking system to govern the usage of the multiuse court so that users are identified and can be consulted when appropriate.

Q14: While a private apology has been issued to me as President of the Pingelly Tennis Club, will the Shire now issue a formal public apology, to be published in the Pingelly Times and shared via the

Shire's social media platforms, acknowledging its failure to properly identify and consult with existing users of the multi-purpose courts prior to selecting the site for the Ninja Playground?

R: The Shire has built an open and positive relationship with our community. As part of our transparency with our community, the Shire has issued a formal apology to the Tennis Club, through you as President for omitting to conduct direct consultation with your club.

This project has been very positively received by the wider community and an apology is not expected or warranted. In fact, the community is waiting in anticipation for the project to be completed. The project adds significant value to the precinct and town as it includes a ninja park, a ½ court basketball, outdoor squash court and pickleball court and is an achievement that the Shire is proud of.

6. PUBLIC QUESTION TIME

Please see Public Question Time Information on page 3.

7. APPLICATIONS FOR LEAVE OF ABSENCE

8. DISCLOSURES OF INTEREST

Councillors/Staff are reminded of the requirements of s5.65 of the *Local Government Act 1995*, to disclose any interest during the meeting when the matter is discussed, and also of the requirement to disclose an interest affecting impartiality under the Shire's Code of Conduct for Council Members, Committee Members and Candidates and the Code of Conduct for Employees.

9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.1. Confirmation of Minutes of Previous Meetings – 16 July 2025

Statutory Environment:

Section 5.22 of the *Local Government Act* provides that minutes of all meetings are to be kept and submitted to the next ordinary meeting of the council or the committee, as the case requires, for confirmation.

Voting Requirements:

Simple Majority

Recommendation:

That the Minutes of the Ordinary Meeting of the Council of the Shire of Pingelly held in the Council Chambers on 16 July 2025 be confirmed.

Moved: _____ Seconded: _____

10. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

11. ITEMS BROUGHT FORWARD DUE TO PERSONS ATTENDING

12. REPORTS OF COMMITTEES

12.1. Reports of Committees of Council

- | | |
|------------------------------------|---|
| • Audit & Risk Committee | Full Council |
| • Bush Fire Advisory Committee | Member – Cr Hotham
Deputy – Deputy President |
| • CEO Performance Review Committee | Member – Shire President
Member – Deputy President
Member – Cr Cheney
Member – Cr Hotham |

12.2. Reports of Council Delegates on External Committee

- | | |
|--|---|
| • Central Country Zone of WALGA | Delegate – Shire President
Delegate – Deputy President |
| • Hotham-Dale Regional Road Sub-Group | Delegate – Shire President
Deputy – Deputy President |
| • Pingelly Recreation & Cultural Centre Board | Member – Shire President |
| • Development Assessment Panel | Delegate – Shire President
Delegate – Cr Cheney
Deputy – Cr Hotham
Deputy – Cr Singh |
| • Pingelly Tourism Group | Delegate – Cr Singh
Deputy – Shire President |
| • Shires of Pingelly and Wandering Joint
Local Emergency Management Committee | Delegate – Shire President
Delegate – Deputy President
Deputy – Cr Cheney |
| • Pingelly Youth Network | Delegate – Shire President
Delegate – Cr Cheney |
| • Pingelly Early Years Network | Delegate – Shire President
Deputy – Cr Trethewey |
| • Pingelly Community Wellbeing Plan Working Group | Delegate – Shire President
Deputy – Cr Hotham |
| • Pingelly Museum and Historical Group | Delegate – Cr Hotham
Deputy – Cr Singh
Deputy – Cr Trethewey |

13. REPORTS OF COUNCILLORS

13.1. Reports of President

President on Approved Leave of Absence.

13.2. Memorials

The Chairman to ask Councillors if there are any memorials to be noted in the minutes.

13.3. Celebrations

The Chairman to ask Councillors if there are any commemorations to be noted in the minutes.

14. OFFICE OF THE CHIEF EXECUTIVE OFFICER

14.1. Scheme Amendment No. 8 to Shire of Pingelly Local Planning Scheme No. 3

File Reference:	A959
Location:	Lots 243,244,855 & 856 Stratford Street, Pingelly
Applicant:	Not Applicable
Author:	Chief Executive Officer and Consultant Planner
Disclosure of Interest:	Edge Planning & Property receive payment for Planning advice to the Shire and declare a Financial Interest (section 5.70 of the <i>Local Government Act 1995</i>)
Attachments:	14.1.1 Existing Scheme Map 14.1.2 Proposed Zoning 14.1.3 Extract from Local Planning Strategy

Summary

It is recommended that Council adopt Scheme Amendment No. 8, to formally commence the process of amending the *Shire of Pingelly Local Planning Scheme No. 3*, through rezoning four lots in Stratford Street from 'Public Purposes' Reserve to 'Residential R12.5/25' Zone.

Background

As Councillors are aware, there is a need to facilitate and construct additional housing in the Pingelly townsite. To assist, it is proposed to amend the *Shire of Pingelly Local Planning Scheme No. 3* (LPS3) through changing four lots from 'Public Purposes' Reserve to 'Residential R12.5/25' Zone.

The site consists of 4 lots which are:

- Lot 243 (1012m²) – contains the Masonic Lodge;
- Lot 244 (1012m²) – vacant;
- Lot 855 (1.0535ha) – vacant, former Pingelly Hospital which is owned freehold by the Shire; and
- Lot 856 – Reserve 23688 (5666m²) – housing for health workers with the western section vacant.

Comment

1. Overview

There is planning merit in rezoning the site to assist in facilitating additional housing. The site is well suited for residential purposes.

Overall, the site is a mix of vacant and underutilised land that is now superfluous to former uses. The former hospital is superfluous and is not required for medical purposes. For Lot 856, the property is used for residential purposes, so the Scheme Amendment formalises the use.

It is recommended that Council resolves to adopt Scheme Amendment No. 8 to commence the process of amending LPS3. Subject to Council's decision, Scheme Amendment documentation will be prepared to the satisfaction of the Chief Executive Officer.

2. Consistency with Local Planning Strategy

Figure 25 of Council's Local Planning Strategy identifies the future land use of the area as Residential R12.5/25 (see Attachment 14.1.3).

The Local Planning Strategy supports a variety of choices for lots/lifestyles and housing with densities to R25 where properties are connected to reticulated sewerage.

Amending LPS3 as proposed is consistent with the Local Planning Strategy. The rezoned site will reflect the expectation of the surrounding residential areas. Future development of the site will be similar to the adjoining and nearby residential areas.



3. *Site suitability for residential development*

The site is suitable to be rezoned to Residential R12.5/25 for reasons including:

- Its location within the Pingelly townsite which is close to the town centre and facilities;
- The land is surplus to health service requirements which presents an opportunity for the provision of additional residential development;
- The site is largely cleared so environmental impacts are minimal;
- The bushfire hazards area moderate. Any future residential development is required to be supported by a BAL assessment and connected to the town's fire hydrant system;

- It is compatible with adjoining and nearby development;
- The site can be readily connected to water, sewer, electricity and telecommunication mains and it fronts two constructed public roads; and
- Stormwater drainage can be designed and constructed to minimise impacts on the Avon River and to ensure there are no impacts on adjoining properties.

4. Process

The key stages in the amendment process are summarised below:

- The amendment to be referred to the Environmental Protection Authority (EPA) for assessment and upon approval, to proceed when their advice is received;
- The Western Australian Planning Commission (WAPC) determines whether to grant consent to advertise;
- Public consultation to be undertaken for at least 42 days;
- Reporting to Council following the close of the consultation period. The Council will then determine whether or not to support final adoption of the scheme amendment (with or without modifications); and
- The WAPC to assess the scheme amendment request with the final decision made by the Minister for Planning.

Consultation

The Chief Executive Officer has contacted the landowners and land managers of Lots 243, 244 and 856.

No public consultation has yet occurred at this early stage of the planning process. Should Council adopt the scheme amendment and environmental clearance is provided by the EPA, and the WAPC grant consent to advertise, the scheme amendment will be publicly advertised in accordance with the Regulations.

Statutory Environment

Planning and Development Act 2005, Planning and Development (Local Planning Schemes) Regulations 2015 and LPS3

Based on the *Planning and Development (Local Planning Schemes) Regulations 2015*, the Amendment is considered a 'standard' amendment.

Aims of LPS3 (clause 9) include 'Provide opportunities for planned, contained and sustainable settlements in accordance with regional settlement hierarchy' and 'Ensure that future subdivision and development within and near the Pingelly townsite provide a broad range of housing and lifestyle choices that enhance the environment and character of the townsite.'

The site is currently a 'Public Purposes' Reserve in LPS3.

Most of the site is designated as bushfire prone area. At this stage, a bushfire hazard assessment has not been prepared. It is noted, given the previous hospital, the development intensity and bushfire risks will be lower through the proposed residential development.

Policy Implications

Nil in terms of Shire of Pingelly policies.

Various State Planning Policies have and will be given due consideration in relation to this Amendment including:

- *State Planning Policy No. 2: Environment and Natural Resources Policy*
- *State Planning Policy No. 2.9: Water Resources*
- *State Planning Policy No. 3: Urban Growth and Settlement*

- *State Planning Policy No. 3.7: Planning in Bushfire Prone Areas*
- *State Planning Policy No. 5.4: Road and Rail Noise*

Financial Implications

This amendment fits within the existing budget.

Strategic Implications

Outcome 6. A great place to live.

Objective 6.1 Provide responsible planning and development.

Objective 6.2 Facilitate access to diverse and affordable housing

The Amendment is consistent with the Local Planning Strategy.

Risk Implications

Risk:	Gaining agency, stakeholder and landowner support.		
Consequence Theme:	Reputational	Impact:	Moderate
Consequence:	Public embarrassment, moderate impact, low or moderate news profile		
Likelihood Rating:	Possible	Risk Matrix:	Moderate (9)
Action Plan:	Acceptable with adequate controls, managed by specific procedures, subject to semi-annual monitoring.		

Voting Requirements:

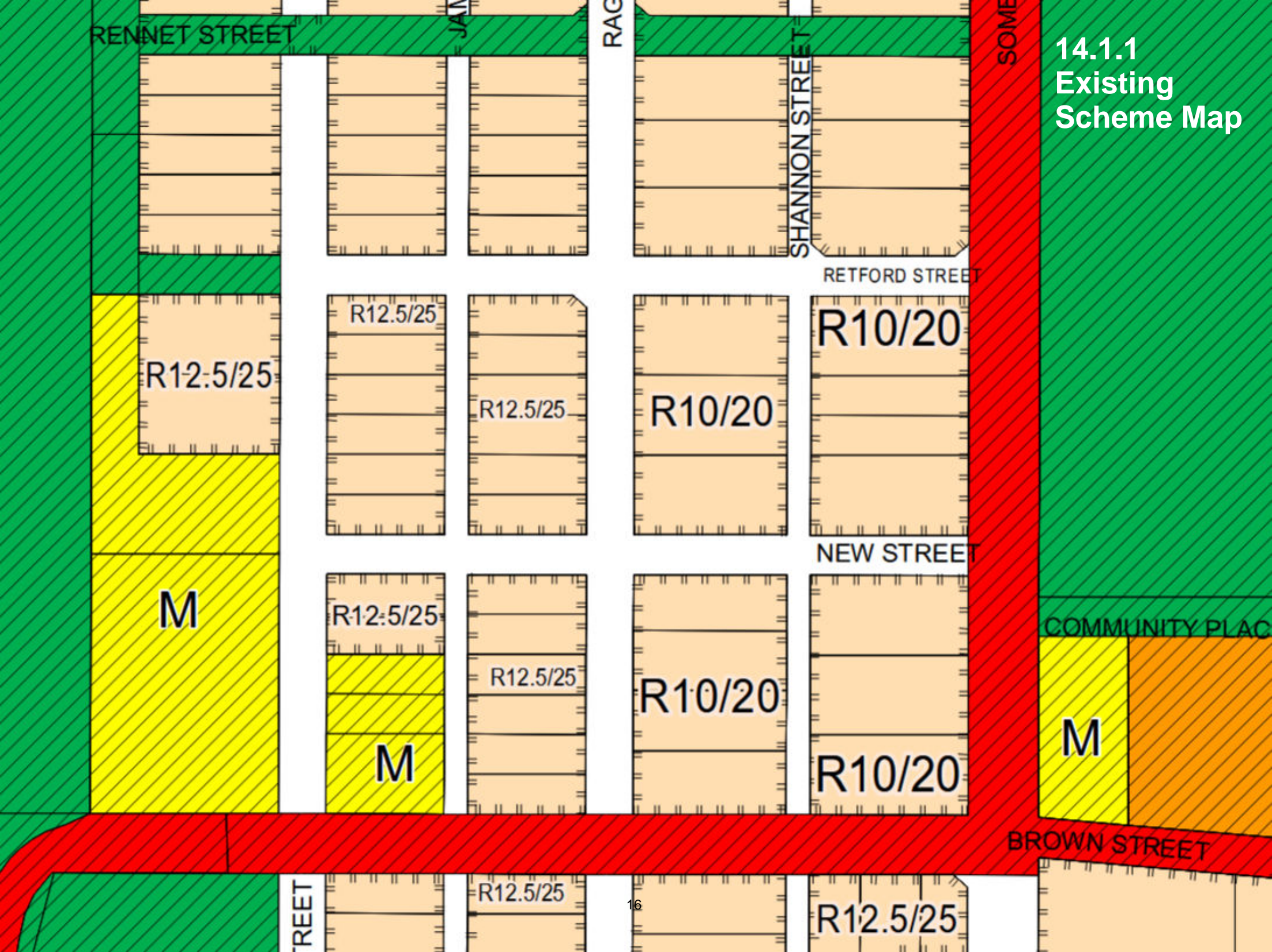
Simple Majority

Officers Recommendation:

That Council:

1. **Agrees to adopt an amendment to the *Shire of Pingelly Local Planning Scheme No. 3*, pursuant to section 75 of the *Planning and Development Act 2005* by amending Lots 243, 244, 855 and 856 (Reserve 23688) Stratford Street, Pingelly from 'Public Purposes' Reserve to 'Residential R12.5/25'.**
2. **Determines that Amendment No. 8 is a standard amendment under part (a), (b), (e), (f) and (g) of the standard amendment definition contained in Regulation 34 of the *Planning and Development (Local Planning Schemes) Regulations 2015*.**
3. **Requires that scheme amendment documentation is prepared to the satisfaction of the Chief Executive Officer.**
4. **Authorises the Shire President and the Chief Executive Officer to execute the Scheme Amendment No. 8 documentation.**
5. **Refers Scheme Amendment No. 8 to the Environmental Protection Authority in accordance with Section 81 of the *Planning and Development Act 2005*.**
6. **Submits Scheme Amendment No. 8 to the Western Australian Planning Commission for approval to advertise in accordance with Section 83A of the *Planning and Development Act 2005*.**
7. **Advertises Scheme Amendment No. 8 in accordance with the *Planning and Development (Local Planning Schemes) Regulations 2015*, Section 47(2) for a period of 42 days.**
8. **Authorises the Chief Executive Officer to progress and address matters with the Environmental Protection Authority, Department of Planning, Lands and Heritage and the Western Australian Planning Commission.**

Moved: _____ Seconded: _____



14.1.2
Proposed
Zoning Map

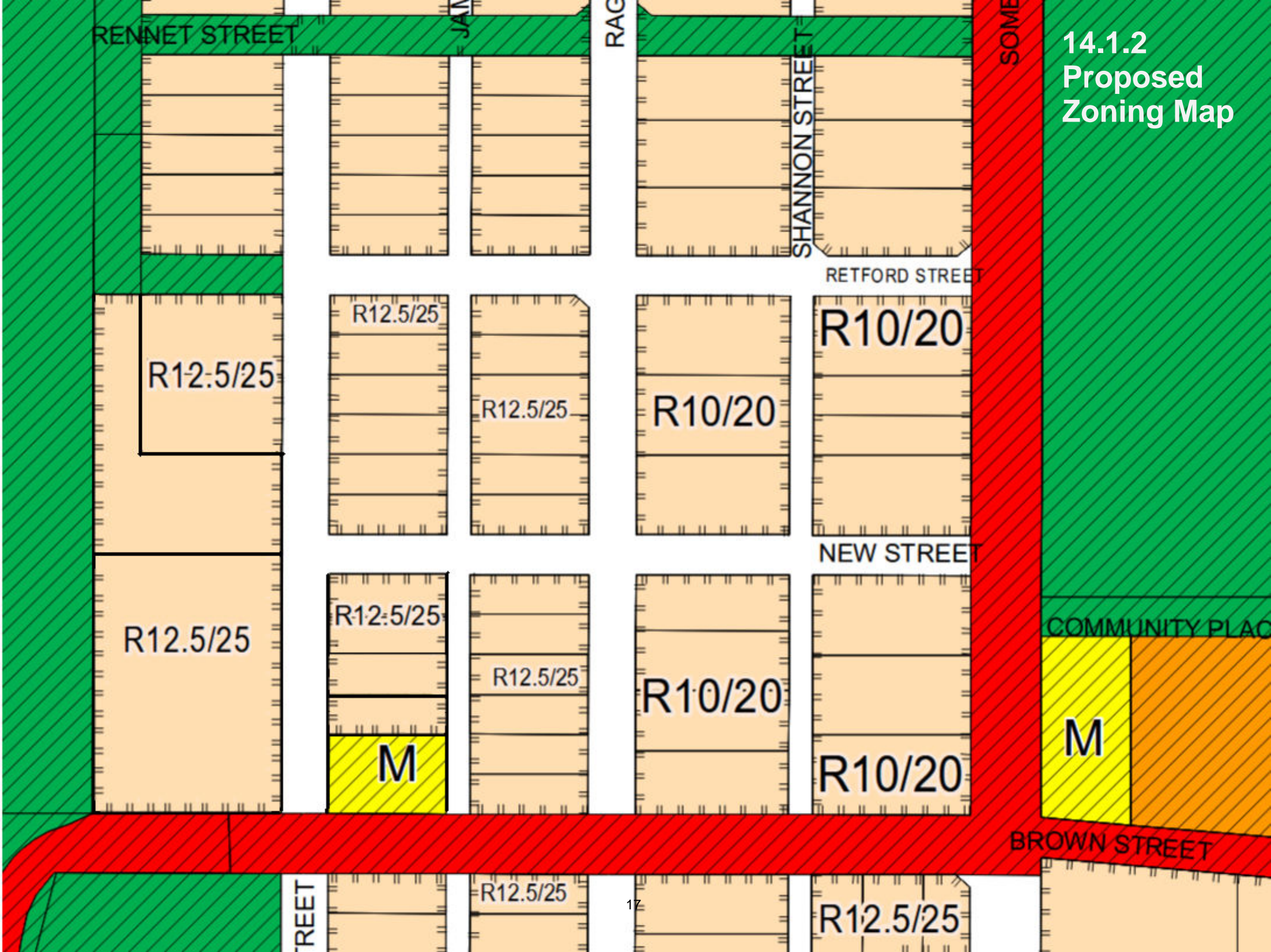
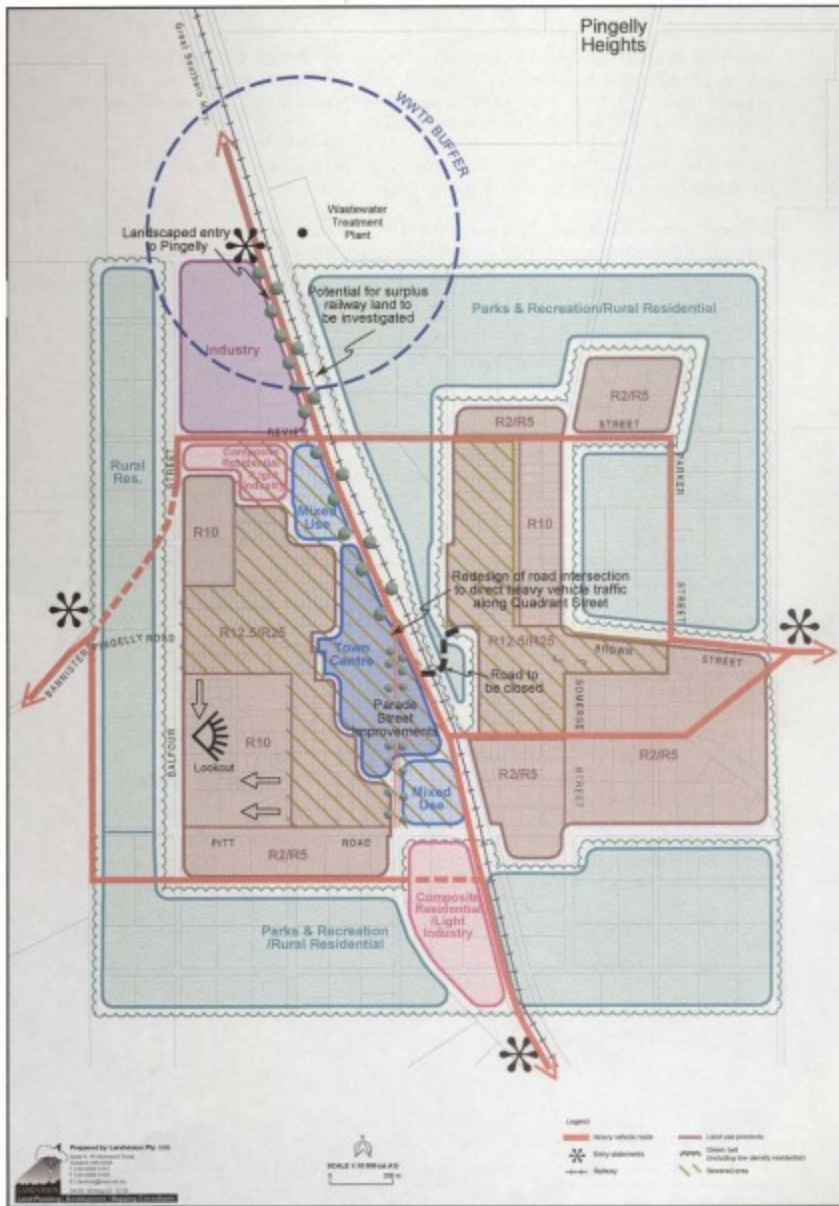


FIGURE 25: PINGELLY TOWNSITE - LOCAL PLANNING STRATEGY



15. DIRECTORATE OF CORPORATE AND COMMUNITY SERVICES

15.1. Monthly Statement of Financial Activity – July 2025

File Reference:	ADM0075
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Accountant
Disclosure of Interest:	Nil
Attachments:	15.1 (i) Monthly Statement of Financial Activity.
Previous Reference:	Nil

Summary

In Accordance with the *Local Government Act 1995* Section 5.25 (1) and *Local Government (Financial Management) Regulations 1996*, Monthly Financial Statements are required to be presented to Council, in order to ensure that income and expenditure is in keeping with budget forecasts.

The Monthly Statement of Financial Activity for the month of July 2025 is attached for Council consideration and adoption. This report now incorporates new Australian Accounting Standards Board (AASB) requirements effective from 1 July 2019. AASB 15 Revenue from Contracts with Customers (IFRS 15), AASB 1058 Income for Not-for Profit Entities, AASB 16 Lease replaces AASB 117 (IFRS 16).

Background

In order to prepare the monthly statements, the following reconciliations have been completed and verified:

- Reconciliation of assets, payroll and taxation services;
- Reconciliation of all shire's bank accounts, including term deposits;
- Reconciliation of rates, including outstanding debtors;
- Reconciliation of sundry creditors and debtors;

Comment

The Monthly Financial report has been prepared in accordance with statutory requirements and provides council with their financial position as at 31 July 2025.

Income is down on expectations by 12% with Rates Billing expected to take place next month. Expenditure is down on expected by 50% on YTD Budget, expected at this stage of the year.

Capital expenditure is greater than anticipated and a detailed look can be found in Note 5.

A grant (Giant's Amongst Us) was not included in the 2025 2026 has now been approved and a budget amendment is also included in this item.

Increase Income Account GL 105220 by \$20,000
Increase Expenditure Account Job SES10 by \$20,000

There is also another grant approved, for "Off Road Vehicles" and a budget adjustment will be done when more information is to hand.

Consultation

Nil

Statutory Environment

Local Government Act 1995;

Local Government (Financial Management) Regulations 1996

Section 34: Financial Reports to be prepared

(1) A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail -

- (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
- (b) Budget estimates to the end of the month to which the statement relates;
- (c) Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
- (d) Material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) The net current assets at the end of the month to which the statement relates.

(2) Each statement of financial activity is to be accompanied by documents containing -

- (a) An explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
- (b) An explanation of each of the material variances referred to in sub regulation (1) (d); and
- (c) Such other supporting information as is considered relevant by the local government.

(3) The information in a statement of financial activity may be shown -

- (a) According to nature and type classification;
- (b) By program; or
- (c) By business unit.

(4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), is to be -

- (a) Presented to the council -
 - (i) At the next ordinary meeting of the council following the end of the month to which the statement relates; or
 - (ii) if the statement is not prepared in time to present it to the meeting referred to in subparagraph (i), to the next ordinary meeting of the council after that meeting; and
- (b) Recorded in the minutes of the meeting at which it is presented.

(5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS 5, to be used in statements of financial activity for reporting material variances.

Policy Implications

There are no policy implications.

Financial Implications

The report and Officer recommendation is consistent with Council's adopted Budget 2024/25.

Strategic Implications

Business as usual.

Risk Implications

Risk:	Failure to monitor the Shire's ongoing financial performance would increase the risk of a negative impact on the Shire's financial position. As the monthly report is a legislative requirement, non-compliance may result in a qualified audit.		
Consequence Theme:	Reputational / Compliance	Impact:	Minor
Consequence:	Low impact, a small number of complaints. Some temporary non-compliance		
Likelihood Rating:	Unlikely	Risk Matrix:	Low (4)
Action Plan:	Risk is acceptable with adequate controls, managed by routine procedures and subject to annual monitoring.		

Voting Requirements:

Absolute Majority

Officers Recommendation:

1. That with respect to the Monthly Statements of Financial Activity for the month ending 31 July 2025 be accepted and material variances be noted.
2. The 2025 2026 budget be adjusted to cater for a successful grant "Giants Amongst Us":
 - Increase Income Account GL 105220 by \$20,000
 - Increase Expenditure Account Job SES10 by \$20,000

Moved: _____ Seconded: _____

SHIRE OF PINGELLY

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 July 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF PINGELLY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	2,617,583	0	0	0	0.00%	
Grants, subsidies and contributions	1,403,690	159,853	152,415	(7,438)	(4.65%)	
Fees and charges	436,610	17,107	19,764	2,657	15.53%	
Interest revenue	107,839	3,592	147	(3,445)	(95.91%)	
Other revenue	89,750	9,448	(6,043)	(15,491)	(163.96%)	▼
Profit on asset disposals	18,000	0	0	0	0.00%	
	4,673,472	190,000	166,283	(23,717)	(12.48%)	
Expenditure from operating activities						
Employee costs	(2,301,955)	(165,332)	(279,272)	(113,940)	(68.92%)	▼
Materials and contracts	(1,672,581)	(136,252)	(80,489)	55,763	40.93%	▲
Utility charges	(236,575)	(19,717)	(3,052)	16,665	84.52%	▲
Depreciation	(3,303,900)	(280,605)	(534,462)	(253,857)	(90.47%)	▼
Finance costs	(87,746)	(984)	(157)	827	84.04%	
Insurance	(241,847)	0	(4,647)	(4,647)	0.00%	
Other expenditure	(78,981)	(3,435)	(9,840)	(6,405)	(186.46%)	
Loss on asset disposals	(18,522)	0	0	0	0.00%	
	(7,942,107)	(606,325)	(911,919)	(305,594)	(50.40%)	
Non cash amounts excluded from operating activities	2(c) 3,304,422	280,605	534,462	253,857	90.47%	▲
Amount attributable to operating activities	35,787	(135,720)	(211,174)	(75,454)	(55.60%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,478,828	0	142,395	142,395	0.00%	
Proceeds from disposal of assets	60,500	0	0	0	0.00%	
	1,539,328	0	142,395	142,395	0.00%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,288,350)	0	(1,612)	(1,612)	0.00%	
Acquisition of infrastructure	(2,314,782)	(65,392)	(5,648)	59,744	91.36%	▲
	(3,603,132)	(65,392)	(7,260)	58,132	88.90%	
Amount attributable to investing activities	(2,063,804)	(65,392)	135,135	200,527	306.65%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	294,000	0	0	0	0.00%	
	294,000	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(78,289)	(5,745)	(5,745)	0	0.00%	
Repayment of borrowings	141,575	0	0	0	0.00%	
Transfer to reserves	(41,499)	0	0	0	0.00%	
	21,787	(5,745)	(5,745)	0	0.00%	
Amount attributable to financing activities	315,787	(5,745)	(5,745)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,712,230	1,712,230	1,844,781	132,551	7.74%	
Amount attributable to operating activities	35,787	(135,720)	(211,174)	(75,454)	(55.60%)	▼
Amount attributable to investing activities	(2,063,804)	(65,392)	135,135	200,527	306.65%	▲
Amount attributable to financing activities	315,787	(5,745)	(5,745)	0	0.00%	
Surplus or deficit after imposition of general rates	0	1,505,373	1,762,997	257,624	17.11%	▲

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF PINGELLY
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2025

	Actual 30 June 2025	Actual as at 31 July 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,759,427	2,428,682
Trade and other receivables	1,073,318	1,307,100
Other financial assets	85,414	85,414
Inventories	5,637	20,280
TOTAL CURRENT ASSETS	3,923,796	3,841,476
NON-CURRENT ASSETS		
Trade and other receivables	72,645	72,645
Property, plant and equipment	29,166,160	28,848,143
Infrastructure	85,202,681	84,997,273
Right-of-use assets	306,228	302,453
TOTAL NON-CURRENT ASSETS	114,747,714	114,220,514
TOTAL ASSETS	118,671,510	118,061,990
CURRENT LIABILITIES		
Trade and other payables	260,224	259,687
Contract liabilities	294,117	294,117
Capital grant/contributions liabilities	175,977	175,977
Lease liabilities	78,232	72,487
Borrowings	196,352	196,352
Employee related provisions	281,753	281,753
TOTAL CURRENT LIABILITIES	1,286,655	1,280,373
NON-CURRENT LIABILITIES		
Lease liabilities	18,881	18,881
Borrowings	1,815,001	1,815,001
Employee related provisions	68,562	68,562
TOTAL NON-CURRENT LIABILITIES	1,902,444	1,902,444
TOTAL LIABILITIES	3,189,099	3,182,817
NET ASSETS	115,482,411	114,879,173
EQUITY		
Retained surplus	31,608,167	31,004,927
Reserve accounts	1,238,050	1,238,050
Revaluation surplus	82,636,194	82,636,194
TOTAL EQUITY	115,482,411	114,879,171

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

SHIRE OF PINGELLY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 03 August 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease accounting

SHIRE OF PINGELLY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

Current assets

Cash and cash equivalents
Trade and other receivables
Other financial assets
Inventories

Less: current liabilities

Trade and other payables
Other liabilities
Lease liabilities
Borrowings
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Adopted Budget Opening 1 July 2025 \$	Actual as at 30 June 2025 \$	Actual as at 31 July 2025 \$
		2,759,427	2,428,682
		1,073,318	1,307,100
		85,414	85,414
		5,637	20,280
	0	3,923,796	3,841,476
		(260,224)	(259,687)
		(470,094)	(470,094)
		(78,232)	(72,487)
		(196,352)	(196,352)
		(281,753)	(281,753)
	0	(1,286,655)	(1,280,373)
	0	2,637,141	2,561,103
2(b)	(1,238,050)	(792,360)	(798,105)
	(1,238,050)	1,844,781	1,762,998

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Less: Financial assets at amortised cost - self supporting loans
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
#NAME?
Add: Current liabilities not expected to be cleared at the end of the year
- Current portion of lease liabilities
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve
Total adjustments to net current assets

	(1,238,050)	(1,238,050)	(1,238,050)
		(25,699)	(25,699)
		(5,000)	(5,000)
		78,232	72,487
		196,352	196,352
		201,805	201,805
2(a)	(1,238,050)	(792,360)	(798,105)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation

Total non-cash amounts excluded from operating activities

Adopted Budget Estimates 30 June 2026 \$	YTD Budget Estimates 31 July 2025 \$	YTD Actual 31 July 2025 \$
(18,000)	0	0
18,522	0	0
3,303,900	280,605	534,462
3,304,422	280,605	534,462

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

SHIRE OF PINGELLY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

3 EXPLANATION OF MATERIAL VARIANCES

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 actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Other revenue	(15,491)	(163.96%)	▼
Expenditure from operating activities			
Employee costs	(113,940)	(68.92%)	▼
Materials and contracts	55,763	40.93%	▲
Utility charges	16,665	84.52%	▲
Depreciation	(253,857)	(90.47%)	▼
Non cash amounts excluded from operating activities	253,857	90.47%	▲
Outflows from investing activities			
Acquisition of infrastructure	59,744	91.36%	▲
Surplus or deficit after imposition of general rates	257,624	17.11%	▲

SHIRE OF PINGELLY

SUPPLEMENTARY INFORMATION

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11	Payables	13
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13	Lease liabilities	15
14	Other current liabilities	16
15	Grants and contributions	17
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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.71 M	\$1.71 M	\$1.84 M	\$0.13 M
Closing	\$0.00 M	\$1.51 M	\$1.76 M	\$0.26 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
28682.24 doesn't add to total of u	% of total	
Unrestricted Cash	\$1.19 M	#VALUE!
Restricted Cash	#VALUE!	#VALUE!

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.26 M	% Outstanding
Trade Payables	\$0.03 M	
0 to 30 Days		75.1%
Over 30 Days		25.0%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$1.14 M	% Collected
Rates Receivable	\$0.17 M	10.9%
Trade Receivable	\$1.14 M	% Outstanding
Over 30 Days		21.1%
Over 90 Days		0.3%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.04 M	(\$0.14 M)	(\$0.21 M)	(\$0.08 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$0.00 M	% Variance
YTD Budget	\$0.00 M	0.0%

Grants and Contributions		
YTD Actual	\$0.15 M	% Variance
YTD Budget	\$0.16 M	(4.7%)

Refer to 13 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.02 M	% Variance
YTD Budget	\$0.02 M	15.5%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.06 M)	(\$0.07 M)	\$0.14 M	\$0.20 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.06 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.01 M	% Spent
Adopted Budget	\$2.31 M	(99.8%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.14 M	% Received
Adopted Budget	\$1.48 M	(90.4%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.32 M	(\$0.01 M)	(\$0.01 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$1.24 M
Net Movement	\$0.00 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.01 M)
Interest expense	(\$0.00 M)
Principal due	\$0.09 M

Refer to Note 11 - Lease Liabilities

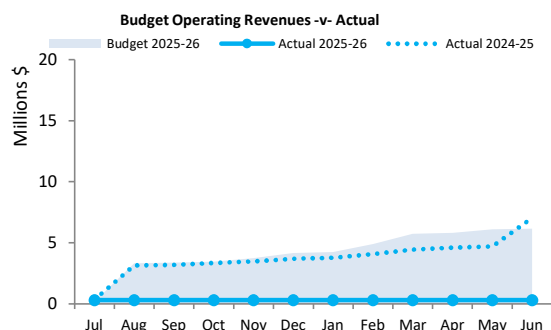
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

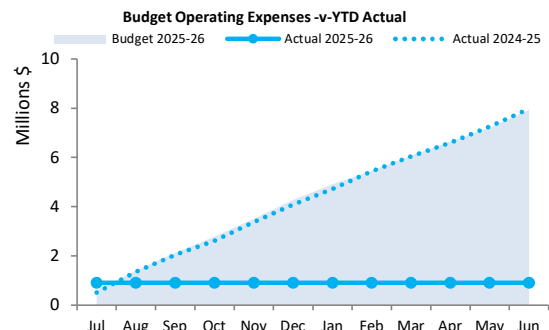
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

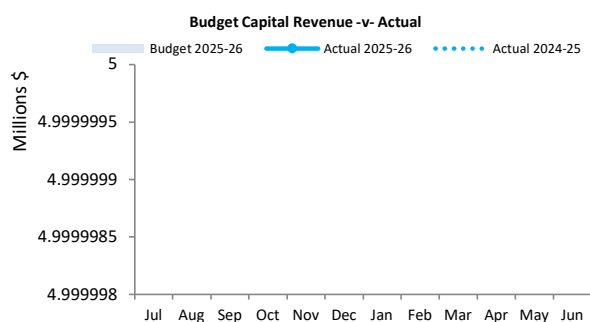


OPERATING EXPENSES

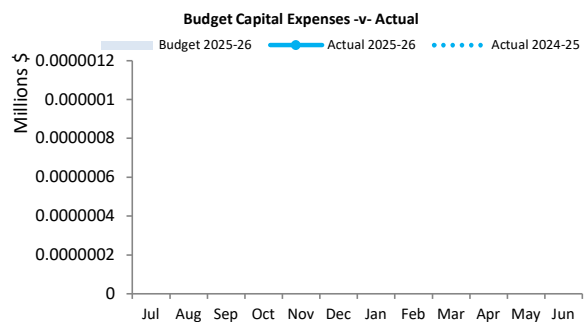


INVESTING ACTIVITIES

CAPITAL REVENUE



CAPITAL EXPENSES



FINANCING ACTIVITIES

BORROWINGS

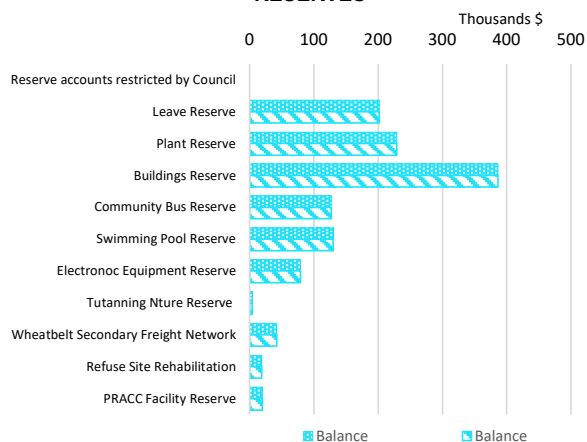
Principal Repayments



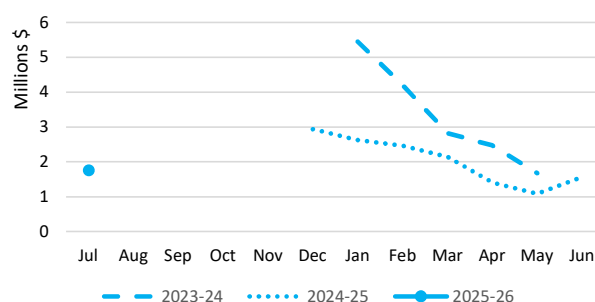
Principal Outstanding



RESERVES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at Municipal Bank		1,138,271		1,138,271				
Till Float SES		50		50				
Till Float Office		200		200				
Petty cash on hand - office		300		300				
Reserve Fund Bank		0	1,238,050	1,238,050				
Trust fund bank - Other		46,811		46,811	46,811			
Shares		5,000		5,000				
Total		1,190,632	1,238,050	Total YTD Act	46,811			
Comprising								
		0	0	0	0			

KEY INFORMATION

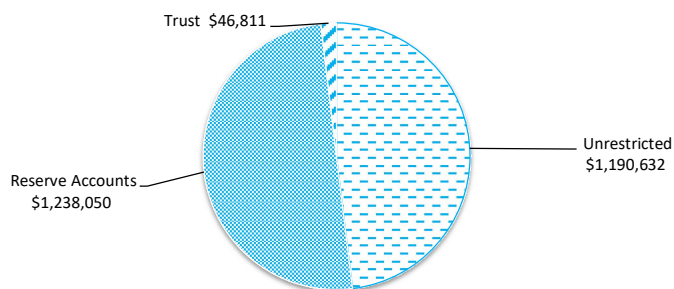
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	201,805	3,260		205,065	201,805			201,805
Plant Reserve	229,344	3,705		233,049	229,344			229,344
Buildings Reserve	386,269	6,240	(250,000)	142,509	386,269			386,269
Community Bus Reserve	126,700	2,045	(44,000)	84,745	126,700			126,700
Swimming Pool Reserve	129,981	2,100		132,081	129,981			129,981
Electronoc Equipment Reserve	79,133	1,278		80,411	79,133			79,133
Tutanning Nture Reserve	3,760	61		3,821	3,760			3,760
Wheatbelt Secondary Freight Network	42,257	683		42,940	42,257			42,257
Refuse Site Rehabilitation	18,801	304		19,105	18,801			18,801
PRACC Facility Reserve	20,000	21,823		41,823	20,000			20,000
	1,238,050	41,499	(294,000)	985,549	1,238,050	0	0	1,238,050

5 CAPITAL ACQUISITIONS

Capital acquisitions		Adopted		YTD Actual	YTD Variance
		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings - specialised	130	512,000	0	1,612	1,612
Furniture and equipment	132	56,350	0	0	0
Plant and equipment	134	720,000	0	0	0
Acquisition of property, plant and equipment		1,288,350	0	1,612	1,612
Infrastructure - roads	136	1,817,433	0	14	14
Infrastructure - Footpaths	165	10,000	0	0	0
Infrastructure - Parks & Ovals	169	407,349	65,392	5,635	(59,758)
Infrastructure - Others	138	80,000	0	0	0
Acquisition of infrastructure		2,314,782	65,392	5,648	(59,744)
Total capital acquisitions		3,603,132	65,392	7,260	(58,132)
Capital Acquisitions Funded By:					
Capital grants and contributions		1,478,828	0	142,395	142,395
Other (disposals & C/Fwd)		60,500	0	0	0
Reserve accounts					
Buildings Reserve		250,000		0	0
Community Bus Reserve		44,000		0	0
Contribution - operations		1,769,804	65,392	(135,135)	(200,527)
Capital funding total		3,603,132	65,392	7,260	(58,132)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

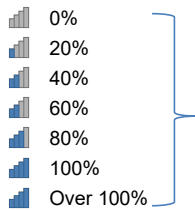
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

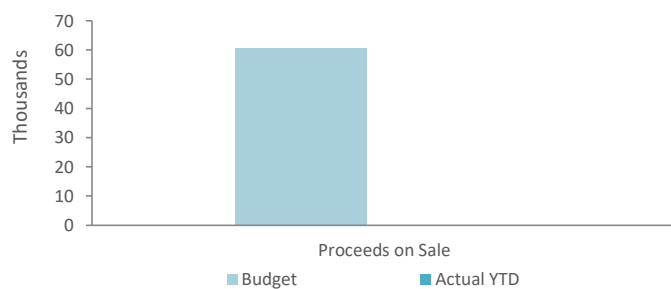


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted		YTD Actual	Variance (Under)/Over
Account Description		Budget	YTD Budget		
		\$	\$	\$	\$
BU020	Footpaths Aged Accommodation	15,000	0	0	0
11CH	CRAFT HUB	97,000	0	0	0
BU023	Swimming Pool Buildings Capital	300,000	0	0	0
BU045	Purchase 17 Parade Street	100,000	0	0	0
0491	FURNITURE & EQUIPMENT PURCHASE - SCHEDULE 4	30,000	0	0	0
0591	FURNITURE & EQUIPMENT PURCHASE	12,000	0	0	0
1091	FURNITURE & EQUIPMENT PURCHASE - SCHEDULE 10	14,350	0	0	0
COM1	Community Bus	99,000	0	0	0
EP020	Capex Truck 24/25 Budget	320,000	0	0	0
EP021	Capex - Capex Grader	185,000	0	0	0
4APE	CAPEX - ADMIN PLANT PURCHASES	116,000	0	0	0
CA152	North Bannister Road	43,048	0	0	0
CC11	Moorumbine Road - Council Constr	93,870	0	0	0
CC160	Heavy Vehicle Rest Area	285,416	0	0	0
CC25	Bulyee Road - Council Constr	765,497	0	0	0
CC3	Aldersyde - Pingelly Council Constr	77,850	0	0	0
CC8	Jingaring Road - Council Constr	164,423	0	0	0
RRG09	Capex - Rrg Yenellin Road Upgrade	127,100	0	0	0
RRG10	Capex - Rrg North Bannister Pingelly Road	162,451	0	0	0
CC131	Balfour Street - Council Constr	97,778	0	14	(14)
1093	Oval Flood Lights	70,000	0	0	0
SS001	Mini Pump & Skills Track	10,000	0	0	0
FP999	Footpath Annual Allocation	10,000	0	0	0
IP014	Memorial Park	15,000	0	0	0
IP008	Youth Precinct	392,349	65,392	5,635	59,758

6 DISPOSAL OF ASSETS

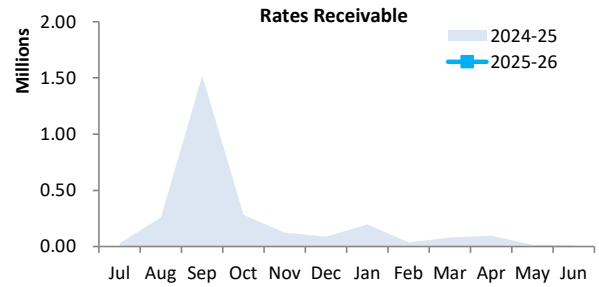
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
PROM7	2014 KUBOTA F2880 & 2014 KUBO1	5,840	1,500	0	(4,340)			0	0
PCOM2	HYUNDAI SANTA FE 7S ELITE 2.2D	27,847	15,000	0	(12,847)			0	0
PDTS01	HOLDEN COLORADO LS CREW CA	0	18,000	18,000	0			0	0
EMT1	2020 TOYOTA FORTUNER - CEO	27,337	26,000	0	(1,337)			0	0
		61,024	60,500	18,000	(18,524)	0	0	0	0



7 RECEIVABLES

Rates receivable

	30 Jun 2025	31 Jul 2025
	\$	\$
Opening arrears previous year	86,176	186,628
Levied this year	0	0
Less - collections to date	100,452	(20,333)
Net rates collectable	186,628	166,295
% Collected	(116.6%)	10.9%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	320,858	84,464	0	1,277	406,599
Percentage	0.0%	78.9%	20.8%	0.0%	0.3%	
Balance per trial balance						
Trade receivables						406,599
GST receivable						16,433
Accrued Income						693,540
Prepayments						119
SSL Current						24,114
Total receivables general outstanding						1,140,805

Amounts shown above include GST (where applicable)

KEY INFORMATION

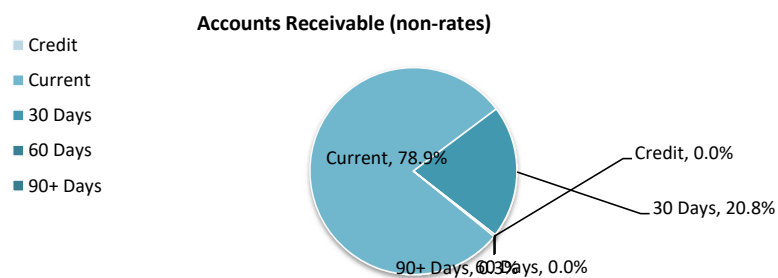
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 July 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	59,715	0	0	59,715
Financial assets at amortised cost - self supporting loans	25,699	0	0	25,699
Inventory				
Fuel	5,637	14,643	0	20,280
Total other current assets	91,051	14,643	0	105,694
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.

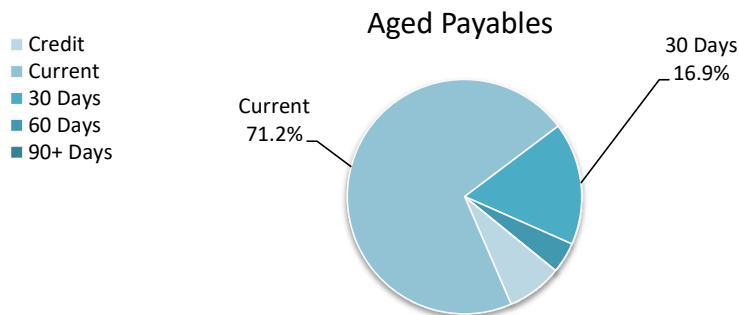
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(2,460)	22,865	5,424	1,355	0	27,184
Percentage	(9.0%)	84.1%	20.0%	5.0%	0.0%	
Balance per trial balance						
Sundry creditors						27,184
ATO liabilities						69,146
Other payables [describe]						46,759
Other payables [describe]						62,995
Other payables [describe]						53,603
Total payables general outstanding						259,687
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars		Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
Pingelly Cottage Homes	120		0	0	0	\$0	(\$9,295)	0	-9,295	\$0	(\$30,571)
Recreation & Cultural Centre	123		0	0	0	\$0	\$90,611	0	90,611	\$0	\$28,730
Transport Fleet Replacement	125		0	0	0	\$0	\$60,259	0	60,259	\$0	(\$14,013)
Total			0	0	0	0	141,575	0	141,575	0	(15,854)
Current borrowings			(141,575)					196,352			
Non-current borrowings			141,575					-196,352			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier		6,007			(290)	(4,008)	5,717	1,999	(44)	(265)
Server Lease		5,047			0	(5,144)	5,047	-97	0	(96)
CCTV Server Lease		3,538			0	(3,645)	3,538	-107	0	(107)
Grader Lease		44,035			(5,455)	(44,548)	38,580	-513	(113)	(512)
Loader Lease		38,487			0	(20,944)	38,487	17,543	0	(2,390)
Total		97,114	0	0	(5,745)	(78,289)	91,369	18,825	(157)	(3,370)
Current lease liabilities		78,232					72,487			
Non-current lease liabilities		18,881					18,881			
		97,113					91,368			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		294,117	0	0	0	294,117
Capital grant/contributions liabilities		175,977	0	0	0	175,977
Total other liabilities		470,094	0	0	0	470,094
Employee Related Provisions						
Provision for annual leave		171,994	0			171,994
Provision for long service leave		109,759	0			109,759
Total Provisions		281,753	0	0	0	281,753
Total other current liabilities		751,847	0	0	0	751,847

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2025	Current Liability 31 Jul 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
GENERAL PURPOSE GRANT FAGS (LGGC)				0		803,390	0	0
LOCAL ROADS GRANT FAGS (LGGC)				0		318,620	0	0
ESL GRANT - BFB				0		108,000	22,853	0
ESL Grant - SES				0		33,680	0	0
GOVERNMENT GRANTS				0		0	0	18,182
MRWA DIRECT GRANT				0		137,000	137,000	134,233
REIMBURSEMENTS OTHERS				0		3,000	0	0
	0	0	0	0	0	1,403,690	159,853	152,415

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2025	Current Liability 31 Jul 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
GRANTS, CONTRIBUTIONS & SUBSIDIES				0		70,000	0	0
YOUTH PRECINCT -INCOME LRCI				0		357,639	0	0
REGIONAL ROAD GROUP FUNDING				0		343,132	0	142,395
ROADS TO RECOVERY				0		369,241	0	0
OTHER GRANTS(NO GST)				0		235,416	0	0
WHEATBELT SECONDARY FREIGHT NETWORK				0		103,400	0	0
	0	0	0	0	0	1,478,828	0	142,395

15.2. Accounts Paid by Authority – July 2025

File Reference:	ADM0066
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Finance Officer
Disclosure of Interest:	Nil
Attachments:	List of Accounts for July 2025
Previous Reference:	Nil

Summary

Council is requested to receive the list of accounts paid by authority for the month of July 2025.

Background

In accordance with *Local Government (Financial Management) Regulations 1996 Clause 13*

(1) schedules of all payments made through Council's bank accounts are presented to the Committee and to Council.

Comment

Unless otherwise identified, all payments have been made in accordance with Council's adopted 2024/2025 Budget.

Consultation

Nil

Statutory Environment

Regulation 12 of the *Local Government (Financial Management) Regulations* provides that:

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

Regulation 13 of the *Local Government (Financial Management) Regulations* provides that:

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name;
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
 - (b) the date of the meeting of the Council to which the list is to be presented.
- (3) A list prepared under sub regulation (1) or (2) is to be —
 - (a) presented to the Council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Policy Implications

There are no policy implications arising from this amendment.

Financial Implications

There are no known financial implications upon either the Council's current budget or long-term financial plan.

Strategic Implications

Business as usual.

Risk Implications

Risk:	Failure to present a detailed listing of payments in the prescribed form would result in non-compliance with the Local Government (Financial Management) Regulations 1996, which may result in a qualified audit.		
Consequence Theme:	Reputational / Compliance	Impact:	Minor
Consequence:	Low impact, a small number of complaints. Some temporary non-compliance		
Likelihood Rating:	Unlikely	Risk Matrix:	Low (4)
Action Plan:	Risk is acceptable with adequate controls, managed by routine procedures and subject to annual monitoring.		

Voting Requirements:

Simple Majority

Officers Recommendation:

That Council receive the Accounts for Payments for July 2025 as authorised under delegated authority and in accordance with the Local Government (Financial Management) Regulations 1996:

To 30 July 2025:

Municipal Account	\$338,697.19
Trust Account	\$91.00

Moved: _____ Seconded: _____

SHIRE OF PINGELLY

ACCOUNTS PAID PRESENTED FOR ENDORSEMENT JULY 2025

EFT NUMBER	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
EFT12424	11/07/2025	HUGHES DIESEL MECHANICAL	MECHANICAL SERVICES	1		220.00
INV 2660	10/02/2025	HUGHES DIESEL MECHANICAL	FIX GAS LEAK ON FORKLIFT AND ELETRICAL PROBLEM ON TRITON UTE		220.00	
EFT12425	11/07/2025	TELSTRA	TELEPHONE & INTERNET CHARGES	1		800.00
INV K573124251-0	18/06/2025	TELSTRA	11/06/2025 TO 10/07/2025		800.00	
EFT12426	11/07/2025	READYTECH	IT VISION ANNUAL SUBSCRIPTION	1		48,381.83
INV 042308	22/05/2025	READYTECH	SYNERGY SOFT LICENCE 25/26		48,381.83	
EFT12427	11/07/2025	H RUSHTON & CO	ASSORTED PARTS AND CONSUMABLES	1		1,685.75
INV 122086	13/05/2025	H RUSHTON & CO	FLEXIBLE HOSES - MITSUBISHI FUSO PT13		367.90	
INV 122673	19/05/2025	H RUSHTON & CO	AMBER FLASH RECHARGEABLE - MITSUBISHI FUSO PT16		201.30	
INV 122676	19/05/2025	H RUSHTON & CO	SWITCH - MITSUBISH FUSO PT16		98.00	
INV 122677	19/05/2025	H RUSHTON & CO	QUICK FIT JOINER - MITSUBISHI FUSO PT16		31.75	
INV 122723	21/05/2025	H RUSHTON & CO	5W30 OIL - ISUZU D-MAX PC24, TYRE REPAIR KIT - DEPOT WORKSHOP		184.55	
INV 122724	21/05/2025	H RUSHTON & CO	AIR FILTER & AIR CABIN FILTER - ISUZU D-MAX PC24		118.00	
INV 122586	30/05/2025	H RUSHTON & CO	BALL BEARING, OIL, FILTER SERVICE KIT - KUBOTA MOWER PROM8		257.60	
INV 122619	30/05/2025	H RUSHTON & CO	SERVICE KIT - D-MAX CREW CAB PC26		166.10	
INV 122642	30/05/2025	H RUSHTON & CO	SERVICE KIT - D-MAX TTOP PC24		146.10	
INV 122789	30/05/2025	H RUSHTON & CO	CABLE 6MM & TERMINAL RINGS - MITSUBISH FUSO PT13		58.75	
INV 122797	30/05/2025	H RUSHTON & CO	OIL FILTER - HOLDEN COLORADO PSM01		27.85	
INV 122804	30/05/2025	H RUSHTON & CO	OIL FILTER - HOLDEN COLORADO PSM01		27.85	
EFT12428	11/07/2025	NARROGIN BEARING SERVICE	PLANT CONSUMABLES	1		306.39
INV 228667	04/06/2025	NARROGIN BEARING SERVICE	SUSI COIL - BOSICH TRAILER PT24, MILWAUKEE BATTERY - MINOR PLANT		306.39	

EFT12429	11/07/2025	SULLIVAN LOGISTICS PTY LTD	FREIGHT CHARGES	1		115.02
INV 146903	13/06/2025	SULLIVAN LOGISTICS PTY LTD	10/06/2025 FROM ITR PACIFIC		115.02	
EFT12430	11/07/2025	BUNNINGS BUILDING SUPPLIES	ASSORTED PARTS AND CONSUMABLES	1		196.54
INV 2444/0151009	01/06/2025	BUNNINGS BUILDING SUPPLIES	WALL PLUGS PADLOCK & DRILL BIT - SCOUT HALL		122.23	
INV 2182/0039222	09/06/2025	BUNNINGS BUILDING SUPPLIES	SILICONE & MOULDING - CRAFT HUB		119.96	
INV 2182/9980101	10/06/2025	BUNNINGS BUILDING SUPPLIES	TOILET SEAT FAMILY RESONANCE - SCOUT HALL		71.44	
INV 2182/0039325	10/06/2025	BUNNINGS BUILDING SUPPLIES	DOOR SEAL MORODAY - SCOUT HALL		8.75	
INV 2182/0039324	10/06/2025	BUNNINGS BUILDING SUPPLIES	SCREWS MT RIB ZENITH, DOOR SEAL RAVEN, CREDIT NOTE DOOR SEAL RAVEN - SCOUT HALL		-25.21	
INV 2440/0111911	15/06/2025	BUNNINGS BUILDING SUPPLIES	CREDIT NOTE - LAMINATE FLOOR - SCOUT HALL		-149.73	
INV 2440/0128590	15/06/2025	BUNNINGS BUILDING SUPPLIES	TILE TRIM - SCOUT HALL		31.42	
INV 2812/0039840	15/06/2025	BUNNINGS BUILDING SUPPLIES	CREDIT NOTE - FLOATING FLOOR UNDERLAY - SCOUT HALL		-50.58	
INV 2182/0039840	15/06/2025	BUNNINGS BUILDING SUPPLIES	CREDIT NOTE - MDF AND LINING - SCOUT HALL		-35.46	
INV 2182/0039940	16/06/2025	BUNNINGS BUILDING SUPPLIES	SILICONE - SCOUT HALL		29.50	
INV 2182/0030162	18/06/2025	BUNNINGS BUILDING SUPPLIES	PAINT COVER - TOWN HALL, SLEDGE HAMMER - MITSUBISHI FUSO PT13, MOULDING ALUMINIUM ANGLE - TOWN HALL		50.47	
INV 2182/0058210	22/06/2025	BUNNINGS BUILDING SUPPLIES	NIGHT LATCH - CRAFT HUB		23.75	
EFT12431	11/07/2025	BEST OFFICE SYSTEMS	MINIMUM PRINTING CHARGES	1		49.50
INV 647482	25/06/2025	BEST OFFICE SYSTEMS	BUSH FIRE BRIGADE - JUNE 2025		49.50	
EFT12432	11/07/2025	KEITH THE MAINTENANCE MAN PTY LTD	WET HIRE OF PLANT	1		2,992.00
INV B1152	23/05/2025	KEITH THE MAINTENANCE MAN PTY LTD	SUPPLY PLANT AND LABOURER - GRAVE DIGGING - PINGELLY CEMETERY		616.00	
INV B1155	05/06/2025	KEITH THE MAINTENANCE MAN PTY LTD	SUPPLY LABOUR AND DIGGER TO TAKE ROAD SAMPLES - NORTH BANNISTER PINGELLY ROAD		2,376.00	
EFT12433	11/07/2025	GREAT SOUTHERN WASTE DISPOSAL	RUBBISH & RECYCLING COLLECTION	1		8,748.28
INV 3410	04/06/2025	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC REFUSE COLLECTION 30/04/2025 - 28/05/2025, RECYCLING COLLECTION 5 & 19 MAY 2025, 10 WASTE BINS, SKIP BIN EMPTIED, CARBOARD AND RECYCLE BINS		8,748.28	
EFT12434	11/07/2025	NARROGIN TOYOTA	PURCHASE OF PLANT	1		33,040.00
INV 54209(2)	30/06/2025	NARROGIN TOYOTA	COROLLA HATCH AS PER QUOTATION 54209(3)		33,040.00	
EFT12435	11/07/2025	AMPAC DEBT RECOVERY PTY LTD	DEBT RECOVERY	1		1,650.19
INV 120075	30/06/2025	AMPAC DEBT RECOVERY PTY LTD	JUNE 2025		1,650.19	

EFT12436	11/07/2025	WA CONTRACT RANGER SERVICES	RANGER SERVICES	1		1,674.75
INV 6354	10/06/2025	WA CONTRACT RANGER SERVICES	28 MAY & 5 JUNE 2025		693.00	
INV 6381	20/06/2025	WA CONTRACT RANGER SERVICES	11 & 18 JUNE 2025		981.75	
EFT12437	11/07/2025	NUTRIEN AG SOLUTIONS	CHEMICAL	1		308.00
INV 912665608	16/05/2025	NUTRIEN AG SOLUTIONS	RED COPPER SULPHATE - EFFLUENT POND		308.00	
EFT12438	11/07/2025	QUICKFIT WINDSCREENS	REGLAZE WINDOWS	1		2,058.51
INV 64770	06/06/2025	QUICKFIT WINDSCREENS	TOWN HALL		2,058.51	
EFT12439	11/07/2025	ABCO PRODUCTS PTY LTD	CLEANING SUPPLIES	1		3,775.81
INV 1045488	09/05/2025	ABCO PRODUCTS PTY LTD	CLEANING SUPPLIES - ADMIN BUILDING, TOWN HALL TOILETS, PIONEER PARK TOILETS, CARAVAN PARK, CEMETERY TOILETS, MEMORIAL PARK		1,653.20	
INV 1057579	19/06/2025	ABCO PRODUCTS PTY LTD	TOILET PAPER & HANDTOWEL - TOWN HALL		2,122.61	
EFT12440	11/07/2025	PINGELLY TYRE SERVICE	PARTS AND CONSUMABLES FOR PLANT	1		1,064.28
INV 0766	28/05/2025	PINGELLY TYRE SERVICE	HYDRAULIC FITTINGS & SEALS - LIUGONG GRADER PG9		509.88	
INV 0864	16/06/2025	PINGELLY TYRE SERVICE	BRAKE FLUID - PLANT CONSUMABLES		16.50	
INV 0876	16/06/2025	PINGELLY TYRE SERVICE	REGROOVE TYRE & FIT TYRES - MITSUBISHI FUSO PT13		176.00	
INV 0901	20/06/2025	PINGELLY TYRE SERVICE	GUAGE INFLATE , VALVE EXTENSION, AIR CHUCK - BOSICH TRAILER PT24		262.90	
INV 0903	20/06/2025	PINGELLY TYRE SERVICE	TYRE REPAIR - BOSICH TRAILER PT24, TYRE REPAIR - BOSICH TRAILER PT24		99.00	
EFT12441	11/07/2025	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	CONSUMABLES	1		284.00
INV DI25040052	23/05/2025	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	GUARDIAN ENTRANCE SETS - TOWN HALL		284.00	
EFT12442	11/07/2025	ITR PACIFIC PTY LTD	PARTS FOR PLANT	1		275.00
INV 774659A	10/06/2025	ITR PACIFIC PTY LTD	9J3658B GRADER BLADE 7X6X5/8 3/4 HOLES - LIUGONG GRADER PG9		275.00	
EFT12443	11/07/2025	STEELOS GUNS AND OUTDOORS	FAREWELL GIFT	1		500.00
INV 110810	19/06/2025	STEELOS GUNS AND OUTDOORS	GIFT CARD		500.00	
EFT12444	11/07/2025	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES	1		52.38
INV 0562	01/06/2025	TOLL TRANSPORT PTY LTD	26/05/2025 TO STATE LIBRARY		52.38	
EFT12445	11/07/2025	JH COMPUTER SERVICES PTY LTD	IT CONTRACT SERVICES	1		7,684.60

INV 005955-D01	30/06/2025	JH COMPUTER SERVICES PTY LTD	CONTRACT SERVICES SERVICES, DATTO BACKUP SERVICES, STARLINK DEPOT SERVICES, ADOBE ACROBAT THREE SUBSCRIPTIONS AOT EMW WS, CYBER SECURITY PACKAGE		7,684.60	
EFT12446	11/07/2025	ELDERS RURAL SERVICES	STAFF PPE	1		187.00
INV 115875	13/06/2025	ELDERS RURAL SERVICES	SIZE 12 BOOTS		187.00	
EFT12447	11/07/2025	UNIFORMS AT WORK	STAFF UNIFORM	1		375.69
INV UAW00285	16/06/2025	UNIFORMS AT WORK	CSO - UNIFORM ORDER, , LADIES ENDEAVOUR POLO: W2310 BLACK/RED SIZE 16 + SHIRE OF PINGELLY LOGO, FO - UNIFORM ORDER, POSTAGE		375.69	
EFT12448	11/07/2025	REGIONAL COMMUNICATION SOLUTIONS	CCTV DSS PRO 8 SOFTWARE	1		3,630.00
INV 2543	21/01/2025	REGIONAL COMMUNICATION SOLUTIONS	22 CHANNELS - PRACC		3,630.00	
EFT12449	11/07/2025	EPIC FIRE SOLUTIONS TRADING AS MCG FIRE SERVICES	EMERGENCY LIGHT TESTING	1		693.00
INV 4720	04/06/2025	EPIC FIRE SOLUTIONS TRADING AS MCG FIRE SERVICES	TOWN HALL, PRACC, ADMIN		693.00	
EFT12450	11/07/2025	RED DUST REMOTE PLUMBING AND PUMPS	PLUMBING SERVICES	1		385.00
INV 174	02/06/2025	RED DUST REMOTE PLUMBING AND PUMPS	RECONNECT SINK - SCOUT HALL		385.00	
EFT12451	11/07/2025	ASHMAN FINE CABINETS	CONSUMABLES	1		66.00
INV 2229	02/06/2025	ASHMAN FINE CABINETS	9 OF CABINET LEGS & 2 SETS OF MITERED BASE FACES 1595 X 120, & 535 X 120 IN 16MM HMR WHITE BOARD - SCOUT HALL		66.00	
EFT12452	11/07/2025	PICKLE CONTRACTING	GARDENING SERVICES	1		1,245.00
INV 583	05/05/2025	PICKLE CONTRACTING	WHIPPER SNIPPING AND LAWN MOWING - SWIMMING POOL 22/03/2025		415.00	
INV 592	12/05/2025	PICKLE CONTRACTING	WHIPPER SNIPPING AND LAWN MOWING - SWIMMING POOL 12/05/2025		415.00	
INV 605	28/05/2025	PICKLE CONTRACTING	WHIPPER SNIPPING AND LAWN MOWING - SWIMMING POOL 28/05/2025		415.00	
EFT12455	25/07/2025	RAPID METAL DEVELOPMENTS AUSTRALIA PTY LTD	HIRE OF BRIDGE SUPPORTS	1		235.48
INV 51056656	30/06/2025	RAPID METAL DEVELOPMENTS AUSTRALIA PTY LTD	JUNE 2025		235.48	
EFT12456	25/07/2025	H RUSHTON & CO	PART FOR PLANT	1		14.05
INV 122876	06/06/2025	H RUSHTON & CO	HYDRAULIC NIPPLE FITTING - LIUGONG GRADER PG9		14.05	
EFT12457	25/07/2025	NARROGIN BEARING SERVICE	ASSORTED TOOLS AND FITTINGS	1		4,834.23

INV 229375	30/06/2025	NARROGIN BEARING SERVICE	MILWAUKEE MIS BLOWER G3, MILWAUKEE DUAL FAST CHARGER 12 18V, MILWAUKEE FORGE 6AH BATTERY, ITM AIR COMPRESSOR 2.SHP SOL I 75L/M, MATSON BATTERY CHARGER 6/12/24V, RECOIL HOSE WITH FITTINGS I OM, M7 TYRE INFLA TOR, HI COUPLER MALE ADA'.PTOR-NON SEAL		4,834.23	
EFT12458	25/07/2025	ARROW BRONZE	NICHE WALL PLAQUE	1		720.32
INV 766423	04/07/2025	ARROW BRONZE	NICHE WALL PLAQUE		720.32	
EFT12459	25/07/2025	PINGELLY VOLUNTEER SES UNIT	SES REIMBURSEMENT	1		1,984.80
INV 000373	30/06/2025	PINGELLY VOLUNTEER SES UNIT	SYNERGY - CHARGES 19/03/2025 TO 19/05/2025, TELSTRA - CHARGES, GREAT SOUTHERN FUELS - CHARGES MAY 2025, PINGELLY CRC - MANUAL PRINTING, PINGELLY HOTEL - FOOD FOR TRAINING, BUNNINGS - BUILDERS LINE		1,984.80	
EFT12460	25/07/2025	NORTHSTAR ASSET TRUST T/A ARTISTRALIA	PURCHASE OF MONTHLY MOVIE COPYRIGHT	1		1,760.00
INV 13312	09/02/2025	NORTHSTAR ASSET TRUST T/A ARTISTRALIA	MONTHLY MOVIES - LICENSE - MIGRATION, JOHNNY ENGLISH, GALLIPOLI, JAWS2		1,760.00	
EFT12461	25/07/2025	BUNNINGS BUILDING SUPPLIES	ASSORTED CONSUMABLES	1		3,323.44
INV 2182/0044631	02/06/2025	BUNNINGS BUILDING SUPPLIES	CREDIT NOTE - PAINT & ACCESORIES - SCOUT HALL		-127.78	
INV 2182/0038616	03/06/2025	BUNNINGS BUILDING SUPPLIES	SCREWS MT RIB ZENITH - SCOUT HALL, DOOR SEAL RAVEN - SCOUT HALL		42.44	
INV 2182/0030687	23/06/2025	BUNNINGS BUILDING SUPPLIES	KEYS CUT & PADLOCK - CRAFT HUB		26.71	
INV 2432/9987343	23/06/2025	BUNNINGS BUILDING SUPPLIES	ASSORTED ITEMS FOR PINGELLY COMMUNITY GARDEN - DEPT. OF COMMUNITIES GRANT		3,101.94	
INV 2163/0933208	24/06/2025	BUNNINGS BUILDING SUPPLIES	TIE DOWN RATCHET STRAP - MITSUBISHI TRITON PC23		14.17	
INV 2182/0030802	24/06/2025	BUNNINGS BUILDING SUPPLIES	KEYS - CRAFT HUB		20.21	
INV 2182/9980151	25/06/2025	BUNNINGS BUILDING SUPPLIES	GRAB RAIL - PRACC GYM SHOWER, GRAB RAIL - PRACC GYM SHOWER		213.63	
INV 2182/0045417	01/07/2025	BUNNINGS BUILDING SUPPLIES	TURPENTINE & ANGLE ALUM UNEQUAL - SHIRE DEPOT		32.12	
EFT12462	25/07/2025	AUSTRALIA POST	GENERAL POSTAGE	1		41.49
INV 1014110219	03/07/2025	AUSTRALIA POST	JUNE 2025		41.49	
EFT12463	25/07/2025	GREAT SOUTHERN FUEL SUPPLIES	FUEL CARD CHARGES - MAY 2025	1		1,367.47
INV 31052025	31/05/2025	GREAT SOUTHERN FUEL SUPPLIES	0PN, PN761, SMALL PLANT, PN01, PN322		1,367.47	
EFT12464	25/07/2025	PINGELLY QUALITY MEATS	BURGER PATTIES	1		125.00
INV 64	01/07/2025	PINGELLY QUALITY MEATS	HAMBURGER PATTIES - STAFF FAREWELL		125.00	
EFT12465	25/07/2025	BEST OFFICE SYSTEMS	TRAVEL CHARGES	1		60.50
INV 648029	11/07/2025	BEST OFFICE SYSTEMS	TO ADD STAFF MEMBER TO PHOTOCOPIER		60.50	

EFT12466	25/07/2025	KEITH THE MAINTENANCE MAN PTY LTD	WET HIRE OF PLANT	1		880.00
INV B1170	14/07/2025	KEITH THE MAINTENANCE MAN PTY LTD	GRAVE DIGGING - HIRE OF PLANT INCLUDING LABOUR		880.00	
EFT12467	25/07/2025	SYNERGY	SHIRE STREETLIGHT CHARGES	1		3,357.42
INV 2062440245	03/07/2025	SYNERGY	25/05/2025 TO 24/06/2025, 198 LIGHTS		3,357.42	
EFT12468	25/07/2025	BROOKTON PLUMBING	PLUMBING SERVICES	1		1,204.00
INV 7866	07/07/2025	BROOKTON PLUMBING	PUMP OUT SEPTIC TANK - CEMETERY TOILET		1,204.00	
EFT12469	25/07/2025	PINGELLY GP UNITY TRUST	PRE EMPLOYMENT MEDICAL	1		165.00
INV 86840	08/07/2025	PINGELLY GP UNITY TRUST	PRE-EMPLOYMENT MEDICAL		165.00	
EFT12470	25/07/2025	DC & SF SQUIERS	PUSH UP AND PURCHASE OF GRAVEL	1		14,025.00
INV 30	30/06/2025	DC & SF SQUIERS	PUSH UP 3000 CUBIC METERS OF GRAVEL AT SQUIERS PIT SOUTH KWEDA, PURCHASE 3000 CUBIC METERS OF GRAVEL FROM SQUIERS PIT SOUTH KWEDA		14,025.00	
EFT12471	25/07/2025	MCLERNONS MEANS BUSINESS	PURCHASE OF EQUIPMENT	1		2,870.00
INV 34048	01/07/2025	MCLERNONS MEANS BUSINESS	2 X STELLAR MOBILE 2 PEN & 1 FILE DRAWERS		398.00	
INV 34054	01/07/2025	MCLERNONS MEANS BUSINESS	TT189NO TRAINING TABLE - NATURAL OAK, 6000 EX RENTAL TRESTLE TABLE		2,472.00	
EFT12472	25/07/2025	CTI SECURITY SERVICES PTY LTD	ALARM MONITORING CHARGES	1		171.02
INV CINS3184718	17/06/2025	CTI SECURITY SERVICES PTY LTD	01/07/2025 TO 30/09/2025, ADMIN BUILDING AT 17 QUEEN STREET		171.02	
EFT12473	25/07/2025	WA CONTRACT RANGER SERVICES	RANGER SERVICES	1		346.50
INV 6412	28/06/2025	WA CONTRACT RANGER SERVICES	25/06/2025		346.50	
EFT12474	25/07/2025	G & M DETERGENTS	HYGIENE SERVICES	1		2,682.00
INV 12807	24/06/2025	G & M DETERGENTS	VARIOUS SHIRE BUILDINGS		2,682.00	
EFT12475	25/07/2025	MIDALIA STEEL (INFRABUILD)	DURAGAL PLUS RHS	1		6,197.95
INV 67610902	26/06/2025	MIDALIA STEEL (INFRABUILD)	50 X 50 STEEL ANGLE, FREIGHT		905.53	
INV 67626478	10/07/2025	MIDALIA STEEL (INFRABUILD)	100 X 50 X 4 DURAGALPLUS RHS		5,292.42	
EFT12476	25/07/2025	LOCAL GOVERNMENT PROFESSIONALS	SUBSCRIPTIONS & MEMBERSHIPS	1		1,220.00
INV 34470	01/07/2025	LOCAL GOVERNMENT PROFESSIONALS	2025/2026 BRONZE LG PRO SUBSCRIPTION		660.00	
INV 35068	01/07/2025	LOCAL GOVERNMENT PROFESSIONALS	LG PRO FULL MEMBERSHIP - MCCS		560.00	
EFT12477	25/07/2025	NUTRIEN AG SOLUTIONS	CONSUMABLES	1		3,113.00

INV 912757476	03/06/2025	NUTRIEN AG SOLUTIONS	45KG GAS BOTTLE EAST PINGELLY SHED, 45KG GAS BOTTLE WEST PINGELLY SHED		363.00	
INV 912888653	27/06/2025	NUTRIEN AG SOLUTIONS	4X 300MM CULVERT PIPES - WICKEPIN ROAD, 4X 300MM CULVERT PIPES - YORK WILLIAMS ROAD, 2X 300MM CULVERT PIPES - PHILIP STREET		2,750.00	
EFT12478	25/07/2025	FUEL DISTRIBUTORS OF WA PTY LTD	PURCHASE OF BULK DIESEL	1		16,107.35
INV 63104666	14/07/2025	FUEL DISTRIBUTORS OF WA PTY LTD	9,500L DIESEL DELIVERED TO DEPOT		16,107.35	
EFT12479	25/07/2025	AUSTRALIA'S GOLDEN OUTBACK	ANNUAL MEMBERSHIP	1		350.00
INV SUB00000364	14/07/2025	AUSTRALIA'S GOLDEN OUTBACK	AUSTRALIA'S GOLDEN OUTBACK - GOLD MEMBERSHIP - 2025 / 2026		350.00	
EFT12480	25/07/2025	SHIRE OF CUBALLING	STAFF TRAINING	1		2,625.00
INV 6721	26/06/2025	SHIRE OF CUBALLING	3X TRAFFIC CONTROL TRAINING - KELYN TRAFFIC CONTROL		2,625.00	
EFT12481	25/07/2025	BENARA NURSERIES	ASSORTED PLANTS & POTS	1		2,683.89
INV 216770	10/05/2025	BENARA NURSERIES	POTS & PLANTS - SHIRE OFFICE		1,432.31	
INV 219354	23/05/2025	BENARA NURSERIES	POTS & PLANTS - SHIRE OFFICE		1,251.58	
EFT12482	25/07/2025	INTELIFE GROUP LIMITED	ROADSIDE VEGETATION PRUNING/MULCHING	1		4,488.00
INV SHI038-T0525	31/05/2025	INTELIFE GROUP LIMITED	YEALERING PINGELLY ROAD		4,488.00	
EFT12483	25/07/2025	MOORE AUSTRALIA (WA) PTY LTD	FINANCIAL TEMPLATES	1		2,970.00
INV 4827	22/06/2025	MOORE AUSTRALIA (WA) PTY LTD	BUDGET TEMPLATE 25/26, FINANCIAL REPORTS TEMPLATE 25/26		2,970.00	
EFT12484	25/07/2025	NARROGIN ELECTRICAL APPLIANCE TESTING	TEST & TAGGING	1		1,042.80
INV 847	28/06/2025	NARROGIN ELECTRICAL APPLIANCE TESTING	ELECTRICAL TESTING AND TAGGING ADMINISTRATION BUILDING, DEPOT ADMIN BUILDING, DEPOT WORKSHOP BUILDING, CARAVAN PARK, TOWN HALL		1,042.80	
EFT12485	25/07/2025	PINGELLY TYRE SERVICE	TYRE SERVICE	1		55.00
INV 0974	09/07/2025	PINGELLY TYRE SERVICE	PUNCTURE REPAIR - ISUZU TIPPER PT22		55.00	
EFT12486	25/07/2025	RAMM SOFTWARE PTY LTD	THINK PROJECT SOFTWARE AND SUPPORT	1		10,888.10
INV RSL-22066	01/07/2025	RAMM SOFTWARE PTY LTD	THINKPROJECT DIGITAL ASSET REGISTER ASSET OWNER, ENTERPRISE ANNUAL LICENSE, ALL ASSET CLASSES, SUPPORT AND MAINTENANCE FEE FOR THE PERIOD OF 1 JUL 25 TO 30 JUN, THINKPROJECT ASSET MOBILE (IOS/ANDROID) ENTERPRISE ANNUAL LICENSE SUPPORT AND MAINTENANCE FEE FOR THE PERIOD OF 1 JUL 25 TO 30 JUN 26		10,888.10	
EFT12487	25/07/2025	LOCAL GOVERNMENT INSURANCE SCHEME INSURANCE BROKING T/A JLT RISK SOLUTIONS	INSURANCE POLICY RENEWAL	1		5,111.97
INV 062-218199	07/07/2025	LOCAL GOVERNMENT INSURANCE SCHEME INSURANCE BROKING T/A JLT RISK SOLUTIONS	MARINE CARGO 30/06/2025 TO 30/06/2026		346.50	

INV 062-218215	07/07/2025	LOCAL GOVERNMENT INSURANCE SCHEME INSURANCE BROKING T/A JLT RISK SOLUTIONS	SALARY CONTINUANCE 30/06/2025 TO 30/06/2026		4,765.47	
EFT12488	25/07/2025	PINGELLY HOTEL	CATERING & REFRESHMENTS	1		1,355.20
INV 0167	09/07/2025	PINGELLY HOTEL	WELFARE FOR TRAINING 18 MARCH 2025		330.00	
INV 0168	09/07/2025	PINGELLY HOTEL	REFRESHMENTS & ICE		95.70	
INV 0169	09/07/2025	PINGELLY HOTEL	HERITAGE FESTIVAL 2025 SUNDOWNER EVENT - CATERING		929.50	
EFT12489	25/07/2025	NARROGIN FORD, NISSAN, MITSUBISHI, NARROGIN AUTO CENTRE	MECHANICAL SERVICES	1		655.05
INV 1174338	07/07/2025	NARROGIN FORD, NISSAN, MITSUBISHI, NARROGIN AUTO CENTRE	REPAIRS TO DPF ISSUE - MITSUBISHI TRITON PC23		655.05	
EFT12490	25/07/2025	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL COLLECTIONS	1		439.35
INV BSLJUN25	30/06/2025	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	JUNE 2025		439.35	
EFT12491	25/07/2025	TRAFFIC FORCE	TRAFFIC MANAGEMENT PLAN	1		1,166.00
INV 40254	23/05/2025	TRAFFIC FORCE	REVIEW OF TRAFFIC MANAGEMENT PLAN		1,166.00	
EFT12492	25/07/2025	EDGE PLANNING & PROPERTY	TOWN PLANNING SERVICES	1		2,674.09
INV 2916	27/06/2025	EDGE PLANNING & PROPERTY	MAY 2025		1,376.37	
INV 2944	11/07/2025	EDGE PLANNING & PROPERTY	JUNE 2025		1,297.72	
EFT12493	25/07/2025	MARKET CREATIONS AGENCY PTY LTD	COUNCIL CONNECT SUBSCRIPTION	1		14,839.00
INV IH24-2	01/07/2025	MARKET CREATIONS AGENCY PTY LTD	FY25/26		14,839.00	
EFT12494	25/07/2025	TRACIE MICHELLE SKINN	RATES PAYMENT REFUND	1		100.00
INV 09072025	09/07/2025	TRACIE MICHELLE SKINN	19 SHIRE STREET A7432		100.00	
EFT12495	25/07/2025	STATEWIDE TRAFFIC WA	TRAFFIC CONTROL SERVICES	1		13,860.44
INV 983	10/06/2025	STATEWIDE TRAFFIC WA	YEALERING ROADSIDE VEGETATION MULCHING		13,860.44	
EFT12496	25/07/2025	VEOLIA RECYCLING & RECOVERY PTY LTD	SHARPS CONTAINER COLLECTION	1		81.61
INV 61009321	31/05/2025	VEOLIA RECYCLING & RECOVERY PTY LTD	PICKUP SHARPS CONTAINERS FROM PINGELLY PHARMACY		81.61	
EFT12497	25/07/2025	PINGARNING PTY LTD - PROMPT SAFETY	QUARTERLY WHS VISIT	1		1,210.00

INV 126	30/06/2025	PINGARNING PTY LTD - PROMPT SAFETY	QUARTERLY SAFETY MEETING		1,210.00	
EFT12498	25/07/2025	EPIC FIRE SOLUTIONS TRADING AS MCG FIRE	FIRE EXTINGUISHER SERVICING	1		1,656.63
INV 4717	03/06/2025	EPIC FIRE SOLUTIONS TRADING AS MCG FIRE SERVICES	VARIOUS SHIRE BUILDINGS AND PLANT		1,656.63	
EFT12499	25/07/2025	DUFFY ELECTRICS	ELECTRICAL SERVICES	1		5,853.49
INV 0679	09/07/2025	DUFFY ELECTRICS	LIGHTING UPGRADE - ADMINISTRATION BUILDING		3,403.36	
INV 0680	09/07/2025	DUFFY ELECTRICS	BOARD UPGRADE AND SAFETY CERTIFICATE TO RECONNECT POWER - 27 PARADE STREET		1,304.42	
INV 0684	09/07/2025	DUFFY ELECTRICS	REPLACE UNSERVICABLE LIGHTS IN TOILETS - SHIRE DEPOT		1,145.71	
EFT12500	25/07/2025	AVON VALLEY GLASS	GLASS REPAIRS	1		850.80
INV 14564	28/06/2025	AVON VALLEY GLASS	REPLACE BROKEN GLASS IN DOOR ON SPORTS HALL - PRACC		850.80	
EFT12501	25/07/2025	RED DUST REMOTE PLUMBING AND PUMPS	PLUMBING SERVICES	1		1,182.50
INV 191	26/06/2025	RED DUST REMOTE PLUMBING AND PUMPS	TESTING OF RPZ DEVICE LOCATED ON THE CORNER OF QAUDRANT STREET AND SHARROW		357.50	
INV 194	30/06/2025	RED DUST REMOTE PLUMBING AND PUMPS	REPAIRS OF RPZ DEVICE LOCATED ON THE CORNER OF QAUDRANT STREET AND SHARROW		825.00	
EFT12502	25/07/2025	ADVENTURE PLAYGROUNDS PTY LTD T/A ADVENTURE+	PLAGROUND EQUIPMENT	1		489.50
INV 38842	30/06/2025	ADVENTURE PLAYGROUNDS PTY LTD T/A ADVENTURE+	FLYAWAY DISC SEATS COMPLETE - MEMORIAL PARK		489.50	
EFT12503	25/07/2025	STABILISATION TECHNOLOGY PTY LTD	ENGINEERING SERVICES	1		7,760.50
INV ST0579	30/06/2025	STABILISATION TECHNOLOGY PTY LTD	GEOTECHNICAL INVESTIGATION AND PAVEMENT DESIGN OF SECONDARY FREIGHT NETWORK SECTION 1		7,760.50	
EFT12504	25/07/2025	ADVANTAGE PEST CONTROL	PEST CONTROL SERVICES	1		242.00
INV 214699	25/06/2025	ADVANTAGE PEST CONTROL	TERMITE TREATMENT		242.00	
EFT12505	25/07/2025	PICKLE CONTRACTING	GARDENING SERVICES	1		140.00
INV 634	07/07/2025	PICKLE CONTRACTING	WHIPPER SNIPPING & MOWING AND RUBBISH REMOVAL 07/07/2025 - CHILDCARE BUILDING		140.00	
EFT12506	25/07/2025	WHEATBELT GIGGLE AND GROW GROUP PTY LTD	BUSINESS ATTRACTION GRANT	1		10,527.00
INV 2001321	08/07/2025	WHEATBELT GIGGLE AND GROW GROUP PTY LTD	PINGELLY INDUSTRY ATTRACTION FUND - GIGGLE AND GROW		10,527.00	
EFT12507	25/07/2025	STORM LEE NYSSSEN	REIMBURSEMENT	1		109.20
INV 18072025	18/07/2025	STORM LEE NYSSSEN	CATERING SUPPLIES FOR COUNCIL KITCHEN		109.20	

EFT12508	25/07/2025	AMY RANKIN	REIMBURSEMENT	1		69.95
INV 16072025	16/07/2025	AMY RANKIN	DIGITAL DOWNLOADS OF MONTHLY MOVIES, - THE GRINCH \$4.99, - MIGRATION - \$9.99, - JAWS 2 - \$14.99, - JOHNNY ENGLISH - \$14.99, - RUNT - \$24.99		69.95	
EFT12511	25/07/2025	PINGELLY COMMUNITY CRAFT CENTRE	CARAVAN PARK TAKINGS COMMISSION	1		487.66
INV 161	07/07/2025	PINGELLY COMMUNITY CRAFT CENTRE	JUNE 2025		487.66	
EFT12512	25/07/2025	AVON VALLEY GLASS	50% DEPOSIT FOR JOB	1		4,337.50
INV 14594	22/07/2025	AVON VALLEY GLASS	COMMERCIAL DOUBLE DOOR WITH SIDELIGHTS EITHER SIDE WITH 6MM SOLTECH GREY		4,337.50	
TOTAL EFT						289,552.77

PAYROLL	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
EFT12453	11/07/2025	LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) LGRCEU	PAYROLL DEDUCTIONS	1		88.00
EFT12454	11/07/2025	AUSTRALIAN SERVICES UNION OF WA	PAYROLL DEDUCTIONS	1		26.50
DD14452.1	01/07/2025	AWARE SUPER	PAYROLL DEDUCTIONS	1		7,361.30
EFT12509	25/07/2025	LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) LGRCEU	PAYROLL DEDUCTIONS	1		88.00
EFT12510	25/07/2025	AUSTRALIAN SERVICES UNION OF WA	PAYROLL DEDUCTIONS	1		26.50
DD14452.2	01/07/2025	MERCER	SUPERANNUATION CONTRIBUTIONS	1		522.70
DD14452.3	01/07/2025	HESTA SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		282.94
DD14452.4	01/07/2025	WEST STATE SUPER AND GESB SUPER	SUPERANNUATION CONTRIBUTIONS	1		89.91
DD14452.5	01/07/2025	COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	1		661.31
DD14452.6	01/07/2025	BENDIGO SMART START SUPER	SUPERANNUATION CONTRIBUTIONS	1		738.08
DD14452.7	01/07/2025	MLC	SUPERANNUATION CONTRIBUTIONS	1		635.98
DD14452.8	01/07/2025	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1		1,433.20
DD14452.9	01/07/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		255.54

DD14470.1	15/07/2025	AWARE SUPER	PAYROLL DEDUCTIONS	1		7,661.60
DD14470.2	15/07/2025	HESTA SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		694.89
DD14470.3	15/07/2025	WEST STATE SUPER AND GESB SUPER	SUPERANNUATION CONTRIBUTIONS	1		90.07
DD14470.4	15/07/2025	COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	1		685.29
DD14470.5	15/07/2025	BENDIGO SMART START SUPER	SUPERANNUATION CONTRIBUTIONS	1		755.38
DD14470.6	15/07/2025	MLC	SUPERANNUATION CONTRIBUTIONS	1		577.77
DD14470.7	15/07/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		216.40
DD14470.8	15/07/2025	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14470.9	15/07/2025	AMP SUPER FUND	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14477.1	29/07/2025	AWARE SUPER	PAYROLL DEDUCTIONS	1		7,999.99
DD14477.2	29/07/2025	HESTA SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		349.12
DD14477.3	29/07/2025	WEST STATE SUPER AND GESB SUPER	SUPERANNUATION CONTRIBUTIONS	1		90.07
DD14477.4	29/07/2025	COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	1		685.29
DD14477.5	29/07/2025	BENDIGO SMART START SUPER	SUPERANNUATION CONTRIBUTIONS	1		755.38
DD14477.6	29/07/2025	MLC	SUPERANNUATION CONTRIBUTIONS	1		577.77
DD14477.7	29/07/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		241.49
DD14477.8	29/07/2025	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14477.9	29/07/2025	AMP SUPER FUND	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14452.10	01/07/2025	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		294.26
DD14452.11	01/07/2025	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	1		162.86
DD14452.12	01/07/2025	AMP SUPER FUND	SUPERANNUATION CONTRIBUTIONS	1		311.20
DD14470.10	15/07/2025	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1		957.69
DD14470.11	15/07/2025	MERCER	SUPERANNUATION CONTRIBUTIONS	1		477.13
DD14477.10	29/07/2025	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1		954.81
DD14477.11	29/07/2025	MERCER	SUPERANNUATION CONTRIBUTIONS	1		578.68

TOTAL PAYROLL							38,598.34
DIRECT DEBIT	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL	
DD14466.1	02/07/2025	SHIRE OF PINGELLY - PETTY CASH	PETTY CASH RECOUP - JUNE 2025	1		274.70	
INV 02072025	02/07/2025	SHIRE OF PINGELLY - PETTY CASH	29/03/2025 THE REJECT SHOP - CUTLERY ITEMS \$20.50, 02/04/2025 ELDERS RURAL SERVICES - PHILMAC SOCKET \$10.10, 07/04/2025 PINGELLY IGA - MILK \$4.50, 10/04/2025 PINGELLY COMMUNITY CRAFT CENTRE - 2X GOURMET JAMS \$40.00, 14/04/2025 PINGELLY IGA - TEA BAGS \$8.20, 14/04/2025 PINGELLY IGA - AIR FRESHNER \$4.10, 17/04/2025 PINGELLY IGA - NARROGIN OBSERVER \$1.70, 29/04/2025 PINGELLY IGA - MILK \$4.50, 30/04/2025 PINGELLY IGA - NAPKINS, PAPER PLATES \$13.75, 01/05/2025 AUSTRALIA POST - 40X POSTAGE STAMPS \$60.00, 05/05/2025 SHIRE OF PINGELLY - DISCREPANCY IN TILL \$16.60, 07/05/2025 THE REJECT SHOP - DOILIES \$10.00, 09/05/2025 PINGELLY IGA - TISSUES \$18.80, 13/05/2025 PINGELLY IGA - MILK \$4.50, 14/05/2025 PINGELLY IGA - THE WEST AUSTRALIAN \$2.50, 15/05/2025 PINGELLY IGA - NARROGIN OBSERVER \$1.70, 21/05/2025 PINGELLY IGA - CONSUMABLES FOR COUNCIL KITCHEN \$2.90, 21/05/2025 PINGELLY IGA - CONSUMABLES FOR COUNCIL KITCHEN \$20.00, 28/05/2025 PINGELLY IGA - BISCUITS, SCISSORS - AGE IS JUST A NUMBER \$13.35, 28/05/2025 PINGELLY IGA - FRUIT - AGE IS JUST A NUMBER \$17.00	1	274.70		
DD14487.1	28/07/2025	WATER CORPORATION	WATER ACCOUNT CHARGES	1		2,073.06	
INV WAT - MAY 25 TO JUL 25	10/07/2025	WATER CORPORATION	VARIOUS SHIRE ACCOUNTS	1	2,073.06		
DD14494.1	14/07/2025	BENDIGO BANK CREDIT CARDS	EMW CREDIT CARD RECONCILIATION - JUNE 2025	1		574.69	
INV 30062025	30/06/2025	BENDIGO BANK CREDIT CARDS	05/06/2025 PINGELLY IGA - MILK POWDRE, DRIVER REVIVER \$59.60, 05/06/2025 PINGELLY IGA - COFFEE, SUGAR, SHIRE DEPOT \$40.09, 11/06/2025 PINGELLY PHARMACY - BATTERIES, COMMUNITY BUS FOB \$8.00, 19/06/2025 D NGUYEN AND T NGUYEN - FAREWELL CAKE, SHIRE DEPOT \$65.00, 28/06/2025 NARROGIN BETTA HOME - VACUUM CLEANER, ADMIN BUILDING \$398.00, 29/06/2025 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	574.69		
DD14496.1	14/07/2025	BENDIGO BANK CREDIT CARDS	MCCS CREDIT CARD RECONCILIATION - JUNE 2025	1		728.42	
INV 30062025	30/06/2025	BENDIGO BANK CREDIT CARDS	04/06/2025 TEMU - REFUND, PINGELLY EVENT MERCHANDISE -\$264.97, 11/06/2025 COLES - ASSORTED SUPPLIES, AGE IS JUST A NUMBER \$29.22, 11/06/2025 COLES - ASSORTED SUPPLIES, AGE IS JUST A NUMBER \$27.20, 11/06/2025 COLES - ASSORTED SUPPLIES, JUNE COUNCIL MEETING \$14.10, 11/06/2025 COLES - ASSORTED SUPPLIES, JUNE COUNCIL MEETING \$86.80, 24/06/2025 DAN MURPHY'S - REFRESHMENTS FOR VOLUNTEER CELEBRATION \$247.87, 26/06/2025 ALDI STORES - SUPPLIES FOR VOLUNTEER CELEBRATION \$264.33, 26/06/2025 SPUDSHED - SUPPLIES FOR VOLUNTEER CELEBRATION \$294.27, 26/06/2025 PINGELLY IGA - SUPPLIES FOR VOLUNTEER CELEBRATION \$25.60, 29/06/2025 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	728.42		
DD14498.1	14/07/2025	BENDIGO BANK CREDIT CARDS	CEO CREDIT CARD RECONCILIATION - JUNE 2025	1		6,895.21	

INV 30062025	30/06/2025	BENDIGO BANK CREDIT CARDS	01/06/2025 KMART - REFUND, SUPPLIES FOR COMMUNITY GARDEN -\$1.00, 04/06/2025 CLAUDE AI - CLAUDE PRO SUBSCRIPTION, 02/06/2025 TO 02/07/2025 \$31.15, 04/06/2025 INTERNATIONAL TRANSACTION - FEE \$0.93, 06/06/2025 KMART - REFUND, SUPPLIES FOR COMMUNITY GARDEN -\$48.00, 10/06/2025 S24 CRYSTAL BROOK - FUEL FOR CEO VEHICLE \$133.96, 17/06/2025 PINGELLY IGA - SUPPLIES FOR LEMC MEETING \$19.14, 17/06/2025 PINGELLY IGA - SUPPLIES FOR LEMC MEETING \$107.92, 18/06/2025 FOXIT SOFTWARE - PDF SUITE PRO MONTHLY CHARGE, 16/06/2025 TO 16/07/2025 \$42.80, 18/06/2025 INTERNATIONAL TRANSACTION - FEE \$1.28, 18/06/2025 WHEATBELT BUSINESS NETWORK - STATE BUDGET BREAKFAST CONFERENCE \$60.00, 19/06/2025 HEARING LOOP - PORTABLE HEARING LOOP \$509.52, 21/06/2025 TEMPLE & WEBSTER - WOODLAND TREEHOUSE, PINGELLY COMMUNITY GARDEN \$1097.95, 22/06/2025 SURVEY MONKEY - ANNUAL SUBSCRIPTION, COMMUNITY CONSULTATION \$384.00, 22/06/2025 INTERNATIONAL TRANSACTION - FEE \$11.52, 24/06/2025 PERTH METAL ART - METAL SHIRE OF PINGELLY LOGO \$2095.00, 25/06/2025 COLES - CATERING SUPPLIES, THANK A VOLUNTEER EVENT \$114.04, 25/06/2025 COLES - CATERING SUPPLIES, THANK A VOLUNTEER EVENT \$54.90, 25/06/2025 COLES - CATERING SUPPLIES, THANK A VOLUNTEER EVENT \$217.30, 25/06/2025 PINGELLY RETREAT MOTEL - STAFF ACCOMMODATION, SFO \$278.15, 25/06/2025 PINGELLY RETREAT MOTEL - STAFF ACCOMMODATION, SFO \$278.15, 26/06/2025 THE REJECT SHOP - SWEETS, THANK A VOLUNTEER EVENT \$85.50, 26/06/2025 PINGELLY IGA - CATERING SUPPLIES, THANK A VOLUNTEER EVENT \$42.00, 28/06/2025 RECONCILIATION AUSTRALIA - RECONCILIATION ACTION PLAN DEVELOPMENT FEE \$1375.00, 29/06/2025 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	6,895.21	
TOTAL DD						10,546.08
TRUST NUMBER	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
EFT12423	04/07/2025	STEPHEN JOHN MAINWARING	BOND REFUND	7		91.00
INV T324	02/07/2025	STEPHEN JOHN MAINWARING	HIRE OF SMALL ANIMAL TRAP	7	91.00	
TOTAL TRUST						91.00
GRAND TOTAL						\$338,788.19

Credit card transactions for the current month

CEO

Date	Transaction	Description	Amount
1/07/2025	Kmart	Items for Noongar Dance Workshop	\$ 255.75
2/07/2025	Kmart	Items for Pingelly Community Garden	\$ 125.00
2/07/2025	Kmart	Items for Pingelly Community Garden	\$ 842.50
2/07/2025	Kmart	Items for Pingelly Community Garden	-\$ 10.00
3/07/2025	Amazon	Items for Pingelly Community Garden	\$ 139.80
3/07/2025	Plasdene Glass	Items for Pingelly Community Garden	\$ 518.03
3/07/2025	Petro Fuels	Fuel for CEO Vehicle	\$ 110.67
4/07/2025	Amazon	Items for Pingelly Community Garden	\$ 16.30
4/07/2025	Claude Ai	Claude Pro Subscription	\$ 30.57
4/07/2025	International Transaction	Fee	\$ 0.92
5/07/2025	Amazon	Items for Pingelly Community Garden	\$ 283.98
15/07/2025	The Exchange Pingelly	Staff Accommodation	\$ 224.40
18/07/2025	Foxit Software	Foxit PDF Suite Pro - Monthly Plan	\$ 42.80
18/07/2025	International Transaction	Fee	\$ 1.28
19/07/2025	Water Corporation	Trade Waste Permit Renewal - 59682	\$ 60.49
19/07/2025	Department of Transport	Vehicle Registration Renewal PN127	\$ 468.35
26/07/2025	Primevideo	Monthly Movie	\$ 24.99
26/07/2025	Seek	Employment Advertising	\$ 1,017.50
27/07/2025	ALGJD Pty Ltd	Employment Advertising	\$ 990.00
27/07/2025	ALGJD Pty Ltd	Employment Advertising	\$ 770.00
29/07/2025	Wheatbelt Business Network	Micro Membership Renewal	\$ 220.00
30/07/2025	Water Corporation	Trade Waste Permit - caravan park	\$ 258.88
30/07/2025	Bendigo Bank	Credit Card Fee	\$ 4.00
Total July 2025			\$ 6,396.21

EMW

Date	Transaction	Description	Amount
9/07/2025	Pingelly IGA	Pound Consumables	\$ 14.95
12/07/2025	Pingelly IGA	Pound Consumables	\$ 13.96
30/07/2025	Bendigo Bank	Credit Card Fee	\$ 4.00
Total July 2025			\$ 32.91

MCCS

Date	Transaction	Description	Amount
1/07/2025	Shire of Pingelly	Change of Number Plate	\$ 31.10
1/07/2025	Shire of Pingelly	Vehicle Registration Renewal - PN761	\$ 474.40
2/07/2025	Spotlight	Supplies for Noongar Dance Workshop	\$ 277.45
2/07/2025	Spotlight	Refund - Supplies for Dance Workshop	-\$ 74.25
2/07/2025	Spotlight	Supplies for Noongar Dance Workshop	\$ 122.25
2/07/2025	Coles	Supplies for NAIDOC Catering	\$ 351.61
3/07/2025	Pingelly IGA	Supplies for Business BBQ	\$ 26.00
4/07/2025	Pingelly Quality Meats	Supplies for NAIDOC Catering	\$ 49.80
4/07/2025	Pingelly IGA	Condiments for NAIDOC Catering	\$ 29.30
8/07/2025	Autobarn	Vehicle Consumables	\$ 45.98
11/07/2025	Water Corporation	Water Account Charges - Lot 827 Paragon St	\$ 91.78
25/07/2025	Bookings.com	Training Accommodation	\$ 2,985.00

26/07/2025	Checked.com	Police Clearance	\$ 64.00
26/07/2025	Checked.com	Police Clearance	\$ 64.00
28/07/2025	Quest	Parking for Staff Training	\$ 75.90
29/07/2025	Spudshed	Supplies for Staff Training	\$ 199.73
30/07/2025	Grill'd	Dinner for Staff Training	\$ 32.40
30/07/2025	Bendigo Bank	Credit Card Fee	\$ 4.00
31/07/2025	Bollywood Restaurant	Dinner for Staff Training	\$ 76.04

Total July 2025 \$ 4,926.49

Fuel Card Transactions for the current month

CEO	OPN	Litres	Amount
6/07/2025		64.74	\$ 125.85
6/07/2025		-	\$ 0.38
10/07/2025		61	\$ 108.28
18/07/2025		60.71	\$ 116.20
18/07/2025		-	\$ 0.38
21/07/2025		71.91	\$ 126.20
28/07/2025		68.59	\$ 120.38
		326.95	\$ 597.67
EMW	PN01		
4/07/2025		34.06	\$ 59.43
11/07/2025		35.82	\$ 62.51
17/07/2025		39.91	\$ 69.64
25/07/2025		37.63	\$ 64.91
		147.42	\$ 256.49
MCCS	PN761		
30/07/2025		28.27	\$ 54.67
30/07/2025		-	\$ 0.38
		28.27	\$ 55.05
Small Plant	P100		
9/07/2025		104.84	\$ 182.95
		104.84	\$ 182.95
Bush Fire Truck	PN322		
7/07/2025		65.82	\$ 116.83
27/07/2025		49.13	\$ 86.22
		114.95	\$ 203.05

INVOICE TOTAL

\$ 1,295.21

15.3. Rate Waivers and Exemptions

File Reference:	ADM0067
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Manager Community & Corporate Services
Disclosure of Interest:	Nil
Attachments:	Nil
Previous Reference:	Nil

Summary

That pursuant to section 6.47 of the *Local Government Act 1995*, and in keeping with prior years, the 2025/2026 rates on the following properties be exempted and waived to an estimated total amount of \$54,456.49

Background

Council is required to formally adopt an annual budget to guide the functions and operations of the local government and enable it to raise revenue and deliver services to the community.

Comment

This item being brought to Council to endorse the rates waivers and exemptions for 2025/26 for as detailed below:

Assess No	Owner Name	Property Address	Rate Levied Amount
A1049	PINGELLY COTTAGE HOMES INC.	37-39 BROWN STREET	11,439.89
A11768	PINGELLY ABORIGINAL PROG. ASSN	LOT 569 KELVIN STREET	1,123.00
A11770	PINGELLY ABORIGINAL PROG. ASSN	9 PHILLIP STREET	1,775.59
A11782	PINGELLY ABORIGINAL PROG. ASSN	7 PHILLIP STREET	1,743.89
A11794	PINGELLY ABORIGINAL PROG. ASSN	LOT 570 KELVIN STREET	1,123.00
A20450	PINGELLY COTTAGE HOMES INC.	LOT 14 SHIRE STREET	1,123.00
A22422	PINGELLY MASONIC LODGE INC	47 STRATFORD STREET	1,123.00
A22616	PINGELLY SOMERSET ALLIANCE INC	38 SHAROW STREET	3,424.36
A22620	PINGELLY SOMERSET ALLIANCE INC	36 SHAROW STREET	3,360.94
A3387	SOUTHERN ABORIGINAL CORP.	23 PARAGON STREET	1,617.06
A4542	SOUTHERN ABORIGINAL CORP.	28 PASTURE STREET	1,839.01
A6051	PINGELLY COTTAGE HOMES INC.	33 SOMERSET STREET	3,678.01
A6171	PINGELLY GOLF CLUB INC.	29 REVIEW STREET	2,420.71
A6342	PINGELLY OP SHOP INC	19 PARADE STREET	1,123.00
A6695	SOUTHERN ABORIGINAL CORP.	43 PARK STREET	1,648.76
A6784	SOUTHERN ABORIGINAL CORP.	56 PITT STREET	1,395.11
A7261	SOUTHERN ABORIGINAL CORP.	37 SOMERSET STREET	1,617.06
A7641	PINGELLY COMMUNITY RESOURCE CENTRE	18 PARADE STREET	1,123.00
A8988	ST JOHN AMBULANCE ASSN LANDGATE	51-53 STRATFORD STREET	1,123.00
A9085	PINGELLY MENS SHED	2 STONE STREET	1,123.00
A9390	PINGELLY COTTAGE HOMES INC.	24 SHIRE STREET	5,199.95
A987	PINGELLY AGED PERSONS FACILITY INC	6 SOMERSET STREET	4,312.15
		Total	54,456.49

This excludes the following 2 properties included in previous year, as they have been sold:
A11756 Pingelly Aboriginal Progress Assoc Lot 574 Kelvin Street

A11720 Pingelly Aboriginal Progress Assoc Lot 573 Kelvin Street
All applicants were granted rates exemptions in prior years.

Consultation

Nil

Statutory Environment

Section 6.47 of the Local Government Act 1995

Policy Implications

There are no policy implications.

Financial Implications

The rates exemptions proposed are similar to other years and have been factored into the 2025/26 budget.

Exemptions totalled \$54,522.18 in the 2024/25 financial year. A 4% increase on this figure is \$56,703.07. The proposed 2025/26 exemptions figure is marginally lower at \$54,456.49.

Strategic Implications

Objective 10.2 Govern Shire finances, assets, and operations responsibly.

Risk Implications

Risk:	Failure to prepare and Council adopt an Annual budget by 31 August each year.		
Consequence Theme:	Statutory Compliance	Impact:	Minor
Consequence:	Low impact, a small number of complaints. Some temporary non-compliance.		
Likelihood Rating:	Unlikely	Risk Matrix:	Low (4)
Action Plan:	Preparation of the Annual Budget in a staged and planned process		

Voting Requirements:

Absolute Majority

Officers Recommendation:

That pursuant to section 6.47 of the *Local Government Act 1995*, and in keeping with prior years, the 2025/2026 rates on the following properties be exempted and waived to an estimated total amount of \$54,456.49:

A1049	PINGELLY COTTAGE HOMES INC.	37-39 BROWN STREET	11,439.89
A11768	PINGELLY ABORIGINAL PROG. ASSN	LOT 569 KELVIN STREET	1,123.00
A11770	PINGELLY ABORIGINAL PROG. ASSN	9 PHILLIP STREET	1,775.59
A11782	PINGELLY ABORIGINAL PROG. ASSN	7 PHILLIP STREET	1,743.89
A11794	PINGELLY ABORIGINAL PROG. ASSN	LOT 570 KELVIN STREET	1,123.00
A20450	PINGELLY COTTAGE HOMES INC.	LOT 14 SHIRE STREET	1,123.00
A22422	PINGELLY MASONIC LODGE INC	47 STRATFORD STREET	1,123.00
A22616	PINGELLY SOMERSET ALLIANCE INC	38 SHAROW STREET	3,424.36
A22620	PINGELLY SOMERSET ALLIANCE INC	36 SHAROW STREET	3,360.94
A3387	SOUTHERN ABORIGINAL CORP.	23 PARAGON STREET	1,617.06
A4542	SOUTHERN ABORIGINAL CORP.	28 PASTURE STREET	1,839.01
A6051	PINGELLY COTTAGE HOMES INC.	33 SOMERSET STREET	3,678.01
A6171	PINGELLY GOLF CLUB INC.	29 REVIEW STREET	2,420.71
A6342	PINGELLY OP SHOP INC	19 PARADE STREET	1,123.00
A6695	SOUTHERN ABORIGINAL CORP.	43 PARK STREET	1,648.76
A6784	SOUTHERN ABORIGINAL CORP.	56 PITT STREET	1,395.11
A7261	SOUTHERN ABORIGINAL CORP.	37 SOMERSET STREET	1,617.06
A7641	PINGELLY COMMUNITY RESOURCE CENTRE	18 PARADE STREET	1,123.00
A8988	ST JOHN AMBULANCE ASSN LANDGATE	51-53 STRATFORD STREET	1,123.00
A9085	PINGELLY MENS SHED	2 STONE STREET	1,123.00
A9390	PINGELLY COTTAGE HOMES INC.	24 SHIRE STREET	5,199.95
A987	PINGELLY AGED PERSONS FACILITY INC	6 SOMERSET STREET	4,312.15
		Total	54,456.49

Moved: _____ Seconded: _____

15.4. Adoption of 2025/26 Budget Fees and Charges

File Reference:	ADM0067
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Accountant.
Disclosure of Interest:	Nil
Attachments:	Statutory Budget notes 2a and 2b

Summary

The purpose of this report is to rescind the rate in the Dollar for Unimproved Values and adopt the new rate as detailed.

Background

At the Council meeting of 16 July 2025, Council made the following resolution (number 13594):

Council Decision:

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following general rates and minimum rates on Gross Rental and Unimproved Values.
 - 1.1 General Rates

Residential (GRV)	12.1950 cents in the dollar
Commercial (GRV)	12.1950 cents in the dollar
Industrial (GRV)	12.1950 cents in the dollar
Townsite (GRV)	12.1950 cents in the dollar
Broadacre Rural (UV)	0.6141 cents in the dollar
 - 1.2 Minimum Payments

Residential (GRV)	\$1,123
Commercial (GRV)	\$1,123
Industrial (GRV)	\$1,123
Townsite (GRV)	\$1,123
Broadacre Rural (UV)	\$1,123
2. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, Council nominates the following due dates for the payment in full by instalments:
 - Full payment and 1st instalment due date 26 September 2025
 - 2nd half instalment due date 30 January 2026
 - 1st quarterly instalment due date 26 September 2025
 - 2nd quarterly instalment due date 28 November 2025
 - 3rd quarterly instalment due date 30 January 2026
 - 4th quarterly instalment due date 27 March 2026
3. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) regulations 1996*, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$10 for each instalment after the initial instalment is paid.
4. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.
5. Pursuant to section 6.51 (1) and subject to section 6.51 (4) of the *Local Government Act 1995* and

the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.

Each year the Valuer General revalue unimproved land and provides Council with these values. Due to staff changes these new values were not applied prior to the budget adoption and therefore this item corrects that omission.

Comment

A summary of unimproved valuations is as follows:

Unimproved Values Totals

Old Values	282,118,904
New Values effective 1/7/2025	341,118,706
Increase in Valuation	20.90%

Non Minimum Rates

Old Values	273,205,030
New Values effective 1/7/2025	330,190,999
Increase in Valuation	20.86%

Minimum Rates

Old Values	282,118,904
New Values effective 1/7/2025	341,118,706
Increase in Valuation	20.91%

The number of minimums increased from 74 to 75.

The rate struck in the adopted budget was 0.6137c for every dollar that the land is valued. Due to the increased unimproved values (by 20.9%) it is only necessary to apply 0.5074c to raise the same amount of rates.

In addition, a change is required to the 4th quarterly instalment due date of 27 March 2026. This date is not 60 days following the 3rd quarterly instalment due date of 30 January 2026. Therefore it is recommended to be changed to 1 April 2026.

Consultation

Shire of Pingelly Staff

Statutory Environment

Section 6.2 of the *Local government Act 1995* requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, in the form and manner prescribed, a budget for its Municipal Fund for the financial year ending on the next 30 June.

Divisions 5 and 6 of Part 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2025/26 budget as presented is considered to meet statutory requirements.

Local Government (Administration) Regulations 1996

10. Revoking or changing decisions (Act s. 5.25(1)(e))

(1) If a decision has been made at a council or a committee meeting then any motion to revoke or change the decision must be supported —

(b) in any other case, by at least 1/3 of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.

(2) If a decision is made at a council or committee meeting, any decision to revoke or change the decision must be made by an absolute majority.

Policy Implications

Nil

Financial Implications

A balanced budget for the 2025/26 financial year.

Economic Implications

The draft 2025/2026 budget has been developed based on sound financial management and accountability principles and is considered to deliver a sustainable economic outcome for council and the community.

Social Implications

The draft 2025/26 budget delivers social outcomes identified in Pingelly planning and community supporting strategies that have been adopted by the Council.

Environmental Implications

The draft 2025/26 budget supports key environmental strategies and initiatives adopted by Council.

Strategic Implications

10.2 Govern Shire finances, assets, and operations responsibly.

Risk Implications

Risk:	Application of incorrect values may lead to ratepayers being overcharged or undercharged.		
Consequence Theme:	Reputational/ Compliance	Impact:	Minor
Consequence:	Low impact, a small number of complaints. Some temporary non-compliance		
Likelihood Rating:	Unlikely	Risk Matrix:	Low (4)
Action Plan:	Acceptable with adequate controls, managed by routine procedures and subject to annual monitoring.		

Voting Requirements:

Absolute Majority

Officers Recommendation:

That Council by absolute majority revoke resolution 13594.

Moved: Cr Angela Trethewey Seconded: _____

Voting Requirements:

Absolute Majority

Officers Recommendation:

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following general rates and minimum rates on Gross Rental and Unimproved Values.

1.1 General Rates

Residential (GRV)	12.1950 cents in the dollar
Commercial (GRV)	12.1950 cents in the dollar
Industrial (GRV)	12.1950 cents in the dollar
Townsite (GRV)	12.1950 cents in the dollar
Broadacre Rural (UV)	0.05074 cents in the dollar

1.2 Minimum Payments

Residential (GRV)	\$1,123
Commercial (GRV)	\$1,123
Industrial (GRV)	\$1,123
Townsite (GRV)	\$1,123
Broadacre Rural (UV)	\$1,123

2. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, Council nominates the following due dates for the payment in full by instalments:
 - Full payment and 1st instalment due date 24 September 2025
 - 2nd half instalment due date 28 January 2026
 - 1st quarterly instalment due date 24 September 2025
 - 2nd quarterly instalment due date 26 November 2025
 - 3rd quarterly instalment due date 28 January 2026
 - 4th quarterly instalment due date 01 April 2026
3. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) regulations 1996*, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$10 for each instalment after the initial instalment is paid.
4. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.
5. Pursuant to section 6.51 (1) and subject to section 6.51 (4) of the *Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.

Moved: _____ Seconded: _____

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Commercial / Industrial	Gross rental valuation	0.12195	25	418,455	51,029	0	51,029	47,986	49,066
Townsites	Gross rental valuation	0.12195	13	178,100	21,719	0	21,719	21,848	20,883
General	Gross rental valuation	0.12195	320	4,509,336	549,895	0	549,895	525,434	528,229
Rural Residence	Gross rental valuation	0.12195	67	1,016,860	124,002	0	124,002	112,409	115,605
Broadacre Rural	Unimproved valuation	0.00507	222	330,190,999	1,675,389	0	1,675,389	1,609,298	1,611,008
Total general rates			647	336,313,750	2,422,034	0	2,422,034	2,316,975	2,324,791
		Minimum							
		\$							
(ii) Minimum payment									
Commercial / Industrial	Gross rental valuation	1,123.00	16	47,150	17,968	0	17,968	17,280	17,280
Townsites	Gross rental valuation	1,123.00	8	18,685	8,984	0	8,984	7,560	7,560
General	Gross rental valuation	1,123.00	58	91,428	65,134	0	65,134	65,880	65,880
Rural Residence	Gross rental valuation	1,123.00	17	50,270	19,091	0	19,091	24,840	24,840
Broadacre Rural	Unimproved valuation	1,123.00	75	10,927,707	84,225	0	84,225	82,080	82,080
Total minimum payments			174	11,135,240	195,402	0	195,402	197,640	197,640
Total general rates and minimum payments			821	347,448,990	2,617,436	0	2,617,436	2,514,615	2,522,431
Instalment plan charges							4,200	4,170	4,275
Instalment plan interest							8,500	8,634	8,300
Late payment of rate or service charge interest							8,000	7,916	10,000
							20,700	20,720	22,575

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Option 1 (Full Payment)

Full Amount of Rates and charges including arrears, to be paid before 24 September 2025 or 35 days after the date of issue appearing on the rates notice, whichever is the later.

Option 2 (Two Instalments)

First instalment to be made before 24 September 2025 or 35 days of issue on the rates notice, whichever is the later including all arrears and half the current rates and service charges, and
 Second instalment to be made on or before 28 January 2026 or 4 months after the first instalment, whichever is the later.

Option 3 (Four Instalments)

First instalment to be made before 24 September 2025 or 35 days of issue on the rates notice, whichever is the later including all arrears and half the current rates and service charges, and
 Second instalment to be made on or before 26 November 2025 or 2 months after the first instalment, whichever is the later.
 Third instalment to be made on or before 28 January 2026 or 2 months after the Second instalment, whichever is the later.
 Forth instalment to be made on or before 1 April 2026 or 2 months after the Third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	26 September 2025	0	0.0%	11.0%
Option two				
First instalment	26 September 2025	0	5.5%	11.0%
Second instalment	30 January 2026	10	5.5%	11.0%
Option three				
First instalment	26 September 2025	0	5.5%	11.0%
Second instalment	28 November 2025	10	5.5%	11.0%
Third instalment	30 January 2026	10	5.5%	11.0%
Fourth instalment	1 April 2026	10	5.5%	11.0%

(c) Objectives and Reasons for Differential Rating

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

(i) Differential general rate

Description	Characteristics	Objects	Reasons

(ii) Differential Minimum Payment

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16. DIRECTORATE OF WORKS

Nil

17. ELECTED MEMBERS MOTIONS WITH PREVIOUS NOTICE

Nil

18. NEW OR URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING

New business of an urgent nature introduced by decision of the meeting. Best practice provides that Council should only consider items that have been included on the Agenda (to allow ample time for Councillors to research prior to the meeting) and which have an Officer Report (to provide the background to the issue and a recommended decision).

19. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Officers Recommendation:

That pursuant to Section 5.23 of the Local Government Act 1995 these items be dealt with, with the public excluded as the item deals with matters of a confidential nature.

Moved: _____ Seconded: _____

19.1. Confidential Item – Pingelly Youth Advisory Group Members

Reasons for Confidentiality

This report is confidential in accordance with Section 5.23(2) of the Local Government Act 1995 which permits the meeting to be closed to the public for business relating to the following:

- (b) the personal affairs of any person; and

19.2. Confidential Item – Shire of Pingelly Save the Numbat Local Law 2025

Reasons for Confidentiality

This report is confidential in accordance with Section 5.23(2) of the Local Government Act 1995 which permits the meeting to be closed to the public for business relating to the following:

- (h) such other matters as may be prescribed.

Officers Recommendation:

That the meeting be re-opened to the public.

Moved: _____ Seconded: _____

20. CLOSURE OF MEETING

The Chairman to declare the meeting closed.