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Council Minutes

Shire of Pingelly

Ordinary Council Meeting

Wednesday 17 June 2026

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 declared the meeting open at 02.07pm.

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

Members Present

Cr J McBurney President
Cr P Wood Deputy President
Cr B Hotham
Cr R Howell
Cr D Summers
Cr A Trethewey

Staff in Attendance

Mr A Dover Chief Executive Officer
Mr M Hudson Executive Manager Works
Mr L Beretta Manager Finance
Mrs S Nyssen Governance and Executive Officer

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

6. PUBLIC QUESTION TIME

Nil

7. APPLICATIONS FOR LEAVE OF ABSENCE

13746 Cr Danielle Summers moved, Cr Bryan Hotham seconded

Voting Requirements:

Simple Majority

Recommendation and Council Decision:

That Council approve the leave of absence for Councillor Clinton Cheney for the 17 June 2026 Ordinary Council Meeting.

Carried Unanimously 6 votes to 0

For:	President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Robert Howell, Cr Danielle Summers & Cr Angela Trethewey
Against:	Nil

13747 Cr Robert Howell moved, Cr Danielle Summers seconded

Voting Requirements:

Simple Majority

Recommendation and Council Decision:

That Council approve the leave of absence for President Jackie McBurney from the 29 June to 16 August 2026, absent for the 15 July 2026 Ordinary Council Meeting.

Carried Unanimously 6 votes to 0

For:	President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Robert Howell, Cr Danielle Summers & Cr Angela Tretheway
Against:	Nil

8. DISCLOSURES OF INTEREST

Nil

9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.1. Confirmation of Minutes of Previous Meetings – 20 May 2026

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.

13748 Deputy President Peter Wood moved, Cr Danielle Summers seconded

Voting Requirements:

Simple Majority

Recommendation and Council Decision:

That the Minutes of the Ordinary Meeting of the Council of the Shire of Pingelly held in the Council Chambers on 20 May 2026 be confirmed.

Carried Unanimously 6 votes to 0

For:	President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Robert Howell, Cr Danielle Summers & Cr Angela Tretheway
Against:	Nil

10. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

11. ITEMS BROUGHT FORWARD DUE TO PERSONS ATTENDING

Nil

12. REPORTS OF COMMITTEES

12.1. Reports of Committees of Council

- Audit, Risk and Improvement Committee Full Council
- Bush Fire Advisory Committee Member – Cr Hotham
Member – Shire President
Deputy – Deputy President
- CEO Performance Review Committee Member – Shire President
Member – Deputy President
Member – Cr Hotham

12.2. Reports of Council Delegates on External Committee

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

13. REPORTS OF COUNCILLORS

13.1. Reports of President

MAY

27th ABC Outside Broadcast in Memorial Park
27th Regular Meeting with CEO and Deputy President

JUNE

2nd CCZ Executive Committee Meeting
3rd PRACC Manager Interviews
8th School Council Training (Combined) in Brookton
9th Agricultural Museum Meeting
10th Regular Meeting with CEO and Deputy President
10th PRACC Board Meeting
11th Biggest Morning Tea at the Craft Hub
12th CCZ Meeting in Dumblebung
15th School Council Meeting
16th LEMC Meeting in Wandering
17th Corporate Discussion
17th Ordinary Council Meeting

13.2. Memorials

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

- Council sends their condolences to the family and friends of Mr Anthony (Tony) Narducci
- Council sends their condolences to the family and friends of Mr Caesar Smargassi
- Council sends their condolences to the family and friends of Ms Anne Aberdeen
- Council sends their condolences to the family and friends of Ms Eleanor Anne Stubbs
- Council sends their condolences to the family and friends of Mr Neville Wood
- Council sends their condolences to the family and friends of Ms Rebecca Collard
- Council sends their condolences to the family and friends of Ms Annie Evans-Lewis
- Council sends their condolences to the family and friends of Ms Jessica Abraham
- Council sends their condolences to the family and friends of Mr Tim Carey
- Council sends their condolences to the family and friends of Mr Charles Henry Tovy
- Council sends their condolences to the family and friends of Mr Brian Williams

13.3. Celebrations

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

- Council acknowledged and thanked the Shire Depot staff, including Mr Lee Chalis, for their efforts in preparing the Hub for the successful hosting of the Biggest Morning Tea.
- Council thanked the Shire staff, Ms Amy Rankin, Mrs Storm Nyssen and Ms Morgan Rapana, for their assistance with the Biggest Morning Tea.
- Council acknowledged and thanked the Pingelly Arts and Craft Group for their outstanding contribution to the Biggest Morning Tea. It was noted that the event was highly successful, raising more than \$2,000 for charity, and appreciation was extended for the group's hard work and exceptional catering.
- Council thanked Shire President Cr Jackie McBurney for her initiative in bringing the 2026 Biggest Morning Tea to Pingelly.
- Council acknowledged and celebrated the significant contribution of the Friends of the Pingelly Railway Station, past and present, for their dedication and efforts in restoring the Pingelly Railway Station. Appreciation was expressed following the conclusion of the group's lease and the return of the facility to the Shire.
- Council noted positive feedback received regarding the improvements to the Heavy Vehicle Rest Area, with particular praise for the new truck bay and landscaping works.
- Council commended Ms Amy Rankin for her tree planting design and contribution to the landscaping enhancements at the Heavy Vehicle Rest Area.

14. OFFICE OF THE CHIEF EXECUTIVE OFFICER

Nil

15. DIRECTORATE OF CORPORATE AND COMMUNITY SERVICES

15.1. Monthly Statement of Financial Activity – May 2026

File Reference:	ADM0075
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Accountant
Disclosure of Interest:	Nil
Attachments:	15.1 (i) Monthly Statement of Financial Activity 15.1 (ii) Variances at Sub Program Level 15.1 (iii) 2025 2026 Rates Levied
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 May 2026 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 May 2026.

Operating revenue is below year to date budget by 0.40% or \$16,572 and operating expenditure against the year to date budget is down by 0.29% or \$21,249.

A comparative cash position against last year is shown below:

	31/05/2026	31/05/2025
Current Position	2,552,973	3,053,992
Municipal Bank	1,293,932	1,912,651
Reserve Bank	1,259,041	1,141,341
Rates Collected	2,813,668	2,732,296

Capital expenditure is lower than anticipated YTD, please refer to Note 5 for further information.

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 2025/26.

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.		

13749 Cr Danielle Summers moved, Cr Bryan Hotham seconded

Voting Requirements:
Simple Majority

Recommendation and Council Decision:

That with respect to the Monthly Statements of Financial Activity for the month ending 31 May 2026 be accepted and material variances be noted.

Carried Unanimously 6 votes to 0

For:	President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Robert Howell, Cr Danielle Summers & Cr Angela Tretheway
Against:	Nil

SHIRE OF PINGELLY

MONTHLY FINANCIAL REPORT

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

For the period ended 31 May 2026

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 MAY 2026

	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	2,617,583	2,614,396	(3,187)	(0.12%)	
Grants, subsidies and contributions	1,530,310	1,335,118	1,427,169	92,051	6.89%	
Fees and charges	438,360	420,257	442,093	21,836	5.20%	
Interest revenue	107,839	104,248	60,421	(43,827)	(42.04%)	▼
Other revenue	89,750	81,431	81,226	(205)	(0.25%)	
Profit on asset disposals	18,000	18,000	15,043	(2,957)	(16.43%)	
	4,801,842	4,576,637	4,640,348	63,711	1.39%	
Expenditure from operating activities						
Employee costs	(2,301,955)	(2,044,446)	(1,990,929)	53,517	2.62%	
Materials and contracts	(1,752,231)	(1,607,757)	(1,705,559)	(97,802)	(6.08%)	
Utility charges	(224,575)	(206,887)	(166,496)	40,391	19.52%	▲
Depreciation	(3,303,900)	(3,032,347)	(3,084,233)	(51,886)	(1.71%)	
Finance costs	(87,746)	(56,078)	(56,078)	0	0.00%	
Insurance	(241,847)	(241,847)	(247,693)	(5,846)	(2.42%)	
Other expenditure	(78,981)	(76,019)	(68,879)	7,140	9.39%	
Loss on asset disposals	(18,522)	(18,522)	0	18,522	100.00%	▲
	(8,009,757)	(7,283,903)	(7,319,867)	(35,964)	(0.49%)	
Non cash amounts excluded from operating activities	2(c) 3,304,422	3,032,869	3,060,748	27,879	0.92%	
Amount attributable to operating activities	96,507	325,603	381,229	55,626	17.08%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,678,828	1,678,828	726,387	(952,441)	(56.73%)	▼
Proceeds from disposal of assets	60,500	18,000	15,043	(2,957)	(16.43%)	
Proceeds from financial assets at amortised cost - self supporting loans	25,699	11,865	11,865	0	0.00%	
	1,765,027	1,708,693	753,295	(955,398)	(55.91%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	5 (1,178,350)	(1,178,350)	(678,874)	499,476	42.39%	▲
Acquisition of infrastructure	5 (2,304,782)	(2,304,785)	(952,249)	1,352,536	58.68%	▲
	(3,483,132)	(3,483,135)	(1,631,123)	1,852,012	53.17%	
Amount attributable to investing activities	(1,718,105)	(1,774,442)	(877,828)	896,614	50.53%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	4 294,000	0	0	0	0.00%	
	294,000	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	11 (78,289)	(74,598)	(74,598)	0	0.00%	
Repayment of borrowings	10 (241,805)	(166,599)	(166,599)	0	0.00%	
Transfer to reserves	(41,499)	0	(20,991)	(20,991)	0.00%	
	(361,593)	(241,197)	(262,188)	(20,991)	(8.70%)	
Amount attributable to financing activities	(67,593)	(241,197)	(262,188)	(20,991)	(8.70%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,813,033	1,813,033	1,813,033	0	0.00%	
Amount attributable to operating activities	96,507	325,603	381,229	55,626	17.08%	▲
Amount attributable to investing activities	(1,718,105)	(1,774,442)	(877,828)	896,614	50.53%	▲
Amount attributable to financing activities	(67,593)	(241,197)	(262,188)	(20,991)	(8.70%)	
Surplus or deficit after imposition of general rates	123,842	122,997	1,054,246	931,249	757.13%	▲

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 MAY 2026

	Actual 30 June 2025	Actual as at 31 May 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,760,522	2,584,458
Trade and other receivables	982,873	482,890
Other financial assets	85,414	73,549
Inventories	5,637	25,722
TOTAL CURRENT ASSETS	3,834,446	3,166,619
NON-CURRENT ASSETS		
Trade and other receivables	72,645	72,645
Property, plant and equipment	29,172,907	29,083,505
Infrastructure	85,195,935	83,869,313
Right-of-use assets	306,228	269,143
TOTAL NON-CURRENT ASSETS	114,747,715	113,306,471
TOTAL ASSETS	118,582,161	116,473,090
CURRENT LIABILITIES		
Trade and other payables	344,004	400,353
Contract liabilities	294,117	308,023
Capital grant/contributions liabilities	64,540	79,540
Lease liabilities	78,232	3,634
Borrowings	241,504	74,905
Employee related provisions	251,808	251,808
TOTAL CURRENT LIABILITIES	1,274,205	1,118,263
NON-CURRENT LIABILITIES		
Lease liabilities	18,881	18,881
Borrowings	1,769,849	1,769,849
Employee related provisions	109,090	109,090
TOTAL NON-CURRENT LIABILITIES	1,897,820	1,897,820
TOTAL LIABILITIES	3,172,025	3,016,083
NET ASSETS	115,410,136	113,457,007
EQUITY		
Retained surplus	31,535,892	29,561,772
Reserve accounts	1,238,050	1,259,041
Revaluation surplus	82,636,194	82,636,194
TOTAL EQUITY	115,410,136	113,457,007

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 MAY 2026

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 31 May 2026

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 POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 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 MAY 2026

2 NET CURRENT ASSETS INFORMATION

	Adopted Budget Opening	Actual as at	Actual as at
(a) Net current assets used in the Statement of Financial Activity	1 July 2025	30 June 2025	31 May 2026
Note	\$	\$	\$
Current assets			
Cash and cash equivalents	2,760,522	2,760,522	2,584,458
Trade and other receivables	982,873	982,873	482,890
Other financial assets	85,414	85,414	73,548
Inventories	5,637	5,637	25,722
	<u>3,834,446</u>	<u>3,834,446</u>	<u>3,166,618</u>
Less: current liabilities			
Trade and other payables	9 (344,004)	(344,004)	(400,353)
Other liabilities	(358,657)	(358,657)	(387,563)
Lease liabilities	11 (78,232)	(78,232)	(3,634)
Borrowings	10 (241,504)	(241,504)	(74,905)
Employee related provisions	(251,808)	(251,808)	(251,808)
	<u>(1,274,205)</u>	<u>(1,274,205)</u>	<u>(1,118,263)</u>
Net current assets	2,560,241	2,560,241	2,048,355
Less: Total adjustments to net current assets	2(b) (747,208)	(747,208)	(994,109)
Closing funding surplus / (deficit)	1,813,033	1,813,033	1,054,246
(b) Current assets and liabilities excluded from budgeted deficiency			
Less: Reserve accounts	(1,238,050)	(1,238,050)	(1,259,041)
Less: Financial assets at amortised cost - self supporting loans	(25,699)	(25,699)	(13,834)
- Other liabilities Investment	(5,000)	(5,000)	(5,000)
- Current portion of lease liabilities	78,232	78,232	3,634
- Current portion of borrowings	241,504	241,504	74,905
- Current portion of employee benefit provisions held in reserve	201,805	201,805	205,227
Total adjustments to net current assets	2(a) (747,208)	(747,208)	(994,109)
(c) Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Less: Profit on asset disposals	(18,000)	(18,000)	(15,043)
Add: Loss on asset disposals	18,522	18,522	0
Add: Depreciation	3,303,900	3,032,347	3,084,233
Movement in current employee provisions associated with restricted cash			3,422
Non-cash movements in non-current assets and liabilities:			
- Other provisions			(11,864)
Total non-cash amounts excluded from operating activities	3,304,422	3,032,869	3,060,748
	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 May 2026	31 May 2026
	\$	\$	\$

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 MAY 2026

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			
Interest revenue	(43,827)	(42.04%)	▼
Permanent - Interest on Municipal Funds lower than anticipated			
Expenditure from operating activities			
Utility charges	40,391	19.52%	▲
Timing - Town Hall Public toilets and Standpipe charges lower than anticipated YTD, Water Corp direct debits to be processed			
Loss on asset disposals	18,522	100.00%	▲
Timing - assets yet to be traded			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(952,441)	(56.73%)	▼
Timing - Youth Precinct, Roads to Recovery, WSNF and Heavy Vehicle Rest Area funds yet to be received			
Outflows from investing activities			
Acquisition of property, plant and equipment	499,476	42.39%	▲
Timing - two admin vehicles, community bus and mower are yet to be purchased, grader lease payout			
Acquisition of infrastructure	1,352,536	58.68%	▲
Timing - capital road program is underway, however some projects have been slow to progress			
Surplus or deficit after imposition of general rates	931,249	757.13%	▲
Result of variances above			

SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
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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.

SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

		Funding surplus / (deficit)			Var. \$
		Adopted Budget	YTD Budget (a)	YTD Actual (b)	(b)-(a)
Opening		\$1.81 M	\$1.81 M	\$1.81 M	\$0.00 M
Closing		\$0.12 M	\$0.12 M	\$1.05 M	\$0.93 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables		Receivables			
	\$2.58 M	% of total		\$0.40 M	% Outstanding		\$0.25 M	% Collected
Unrestricted Cash	\$1.33 M	51.3%	Trade Payables	\$0.01 M		Rates Receivable	\$0.24 M	91.5%
Restricted Cash	\$1.26 M	48.7%	0 to 30 Days		125.2%	Trade Receivable	\$0.25 M	% Outstanding
			Over 30 Days		(25.1%)	Over 30 Days		83.6%
			Over 90 Days		(24.9%)	Over 90 Days		82.6%

Refer to 3 - Cash and Financial Assets

Refer to 9 - Payables

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities					
		Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
		\$0.10 M	\$0.33 M	\$0.38 M	\$0.06 M

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$2.61 M	% Variance	YTD Actual	\$1.43 M	% Variance	YTD Actual	\$0.44 M	% Variance
YTD Budget	\$2.62 M	(0.1%)	YTD Budget	\$1.34 M	6.9%	YTD Budget	\$0.42 M	5.2%

Refer to 13 - Grants and Contributions

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)
		(\$1.72 M)	(\$1.77 M)	(\$0.88 M)	\$0.90 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.02 M	%	YTD Actual	\$0.95 M	% Spent	YTD Actual	\$0.73 M	% Received
Adopted Budget	\$0.06 M	(75.1%)	Adopted Budget	\$2.30 M	(58.7%)	Adopted Budget	\$1.68 M	(56.7%)

Refer to 6 - Disposal of Assets

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities					
		Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
		(\$0.07 M)	(\$0.24 M)	(\$0.26 M)	(\$0.02 M)

Refer to Statement of Financial Activity

Borrowings		Reserves		Lease Liability	
Principal repayments	(\$0.17 M)	Reserves balance	\$1.26 M	Principal repayments	(\$0.07 M)
Interest expense	(\$0.05 M)	Net Movement	\$0.02 M	Interest expense	(\$0.00 M)
Principal due	\$1.84 M			Principal due	\$0.02 M

Refer to 10 - Borrowings

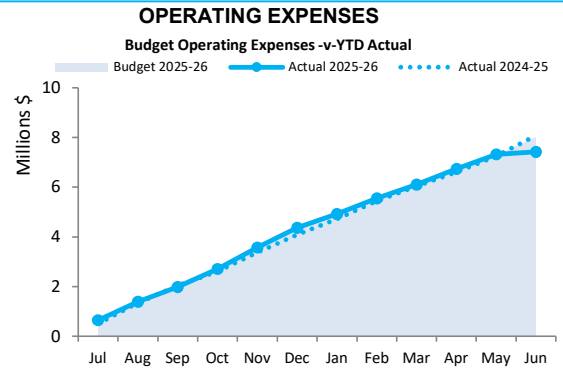
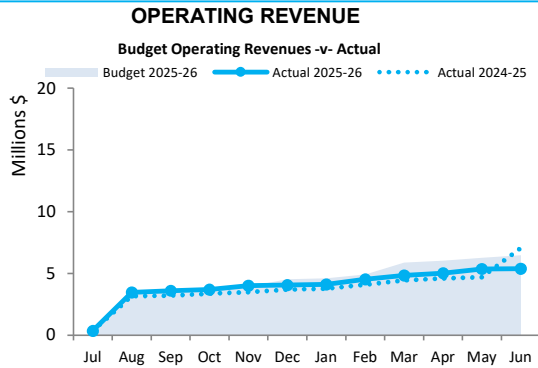
Refer to 4 - Cash Reserves

Refer to Note 11 - Lease Liabilities

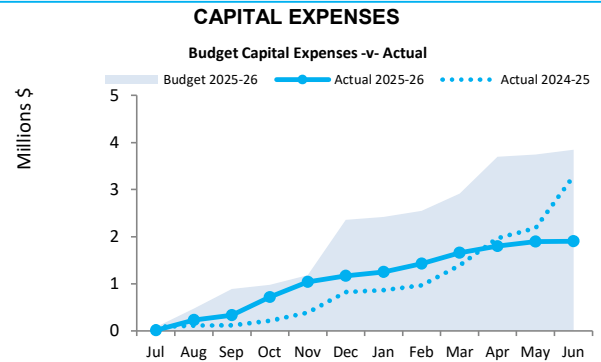
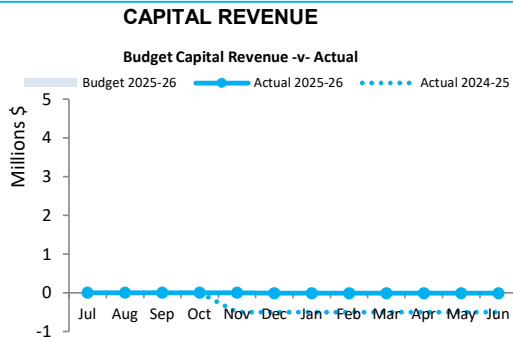
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

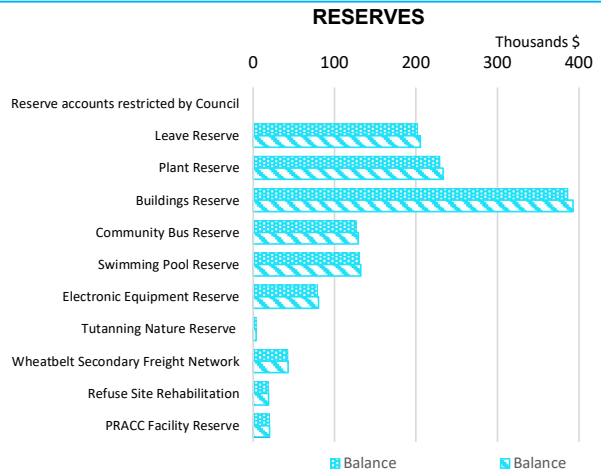
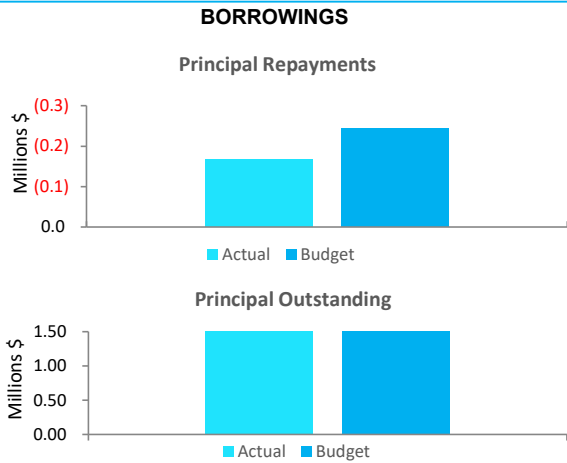
OPERATING ACTIVITIES



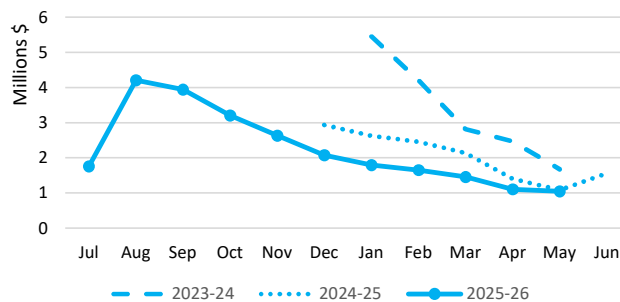
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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 MAY 2026**

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at Municipal Bank	Cash and cash equivalents	682,108		682,108				
Municipal Cash Management Account	Cash and cash equivalents	611,824		611,824				
Till Float SES	Cash and cash equivalents	50		50				
Till Float Office	Cash and cash equivalents	200		200				
Petty cash on hand - office	Cash and cash equivalents	300		300				
Reserve Fund Bank	Financial assets at amortised cost	0	1,259,041	1,259,041		Bendigo	3.00%	30/06/2026
Trust fund bank - Other	Cash and cash equivalents	25,935		25,935	25,935			
Shares	Cash and cash equivalents	5,000		5,000				
Muni Term Deposit	Cash and cash equivalents	0		0				
Total		1,325,417	1,259,041	2,584,458	25,935			
Comprising								
Cash and cash equivalents		1,325,417	0	1,325,417	25,935			
Financial assets at amortised cost		0	1,259,041	1,259,041	0			
		1,325,417	1,259,041	2,584,458	25,935			

KEY INFORMATION

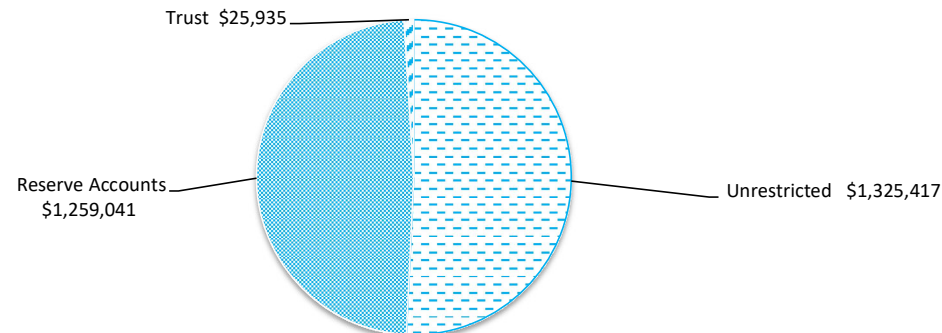
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 MAY 2026

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	201,805	3,260		205,065	201,805	3,422	0	205,227
Plant Reserve	229,344	3,705		233,049	229,344	3,888	0	233,232
Buildings Reserve	386,269	6,240	(250,000)	142,509	386,269	6,549	0	392,818
Community Bus Reserve	126,700	2,045	(44,000)	84,745	126,700	2,148	0	128,848
Swimming Pool Reserve	129,981	2,100		132,081	129,981	2,204	0	132,185
Electronic Equipment Reserve	79,133	1,278		80,411	79,133	1,342	0	80,475
Tutanning Nature Reserve	3,760	61		3,821	3,760	64	0	3,824
Wheatbelt Secondary Freight Network	42,257	683		42,940	42,257	716	0	42,973
Refuse Site Rehabilitation	18,801	304		19,105	18,801	319	0	19,120
PRACC Facility Reserve	20,000	21,823		41,823	20,000	339	0	20,339
	1,238,050	41,499	(294,000)	985,549	1,238,050	20,991	0	1,259,041

5 CAPITAL ACQUISITIONS

Capital acquisitions		Adopted		YTD Actual	YTD Variance
		Budget	YTD Budget		
		\$	\$		
Buildings - specialised	130	412,000	412,000	319,737	(92,263)
Furniture and equipment	132	46,350	46,350	25,427	(20,923)
Plant and equipment	134	720,000	720,000	333,710	(386,290)
Acquisition of property, plant and equipment		1,178,350	1,178,350	678,874	(499,476)
Infrastructure - Roads	136	1,817,433	1,817,433	597,739	(1,219,694)
Infrastructure - Footpaths	165	10,000	10,000	0	(10,000)
Infrastructure - Parks & Ovals	169	407,349	407,352	296,363	(110,989)
Infrastructure - Other	138	70,000	70,000	58,147	(11,853)
Acquisition of infrastructure		2,304,782	2,304,785	952,249	(1,352,536)
Total capital acquisitions		3,483,132	3,483,135	1,631,123	(1,852,012)
Capital Acquisitions Funded By:					
Capital grants and contributions		1,678,828	1,678,828	726,387	(952,441)
Other (disposals & C/Fwd)		60,500	18,000	15,043	(2,957)
Reserve accounts					
Buildings Reserve		250,000		0	0
Community Bus Reserve		44,000		0	0
Contribution - operations		1,449,804	1,786,307	889,693	(896,614)
Capital funding total		3,483,132	3,483,135	1,631,123	(1,852,012)

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

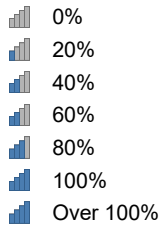
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

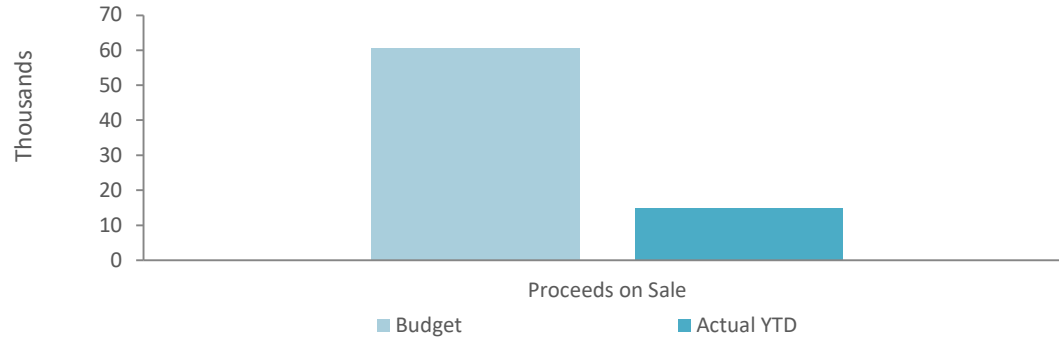


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Job	Job Description	Adopted		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings					
BU020	Solar Footpath Lighting	15,000	15,000	0	15,000
11CH	Craft Hub Upgrade	97,000	97,000	27,082	69,918
BFB02	West Pingelly Fire Shed - Grant Funded	0	0	501	(501)
BFB03	East Pingelly Fire Shed - Grant Funded	0	0	2,075	(2,075)
BU023	Renew Pool Bowl	300,000	300,000	290,079	9,921
		412,000	412,000	319,737	92,263
Furniture & Equipment					
0491	New Phone System, Replacement Laptops	20,000	20,000	8,850	11,150
0591	CCTV Cameras	12,000	12,000	0	12,000
1091	Cemetery Records Software	14,350	14,350	16,577	(2,227)
		46,350	46,350	25,427	20,923
Plant & Equipment					
4APE	Admin Plant Purchases	116,000	116,000	0	116,000
COM1	Community Bus	99,000	99,000	0	99,000
EP001	PRACC Generator	0	0	38,710	(38,710)
EP020	Truck 24/25 Budget	320,000	320,000	295,000	25,000
EP021	Grader	185,000	185,000	0	185,000
		720,000	720,000	333,710	386,290
Infrastructure - Roads					
CA152	North Bannister Road	43,048	43,048	22,529	20,519
CC11	Moorumbine Road - Council Construction	93,870	93,870	43,232	50,638
CC160	Heavy Vehicle Rest Area	285,416	285,416	104,178	181,238
CC25	Bulyee Road - Council Construction	765,497	765,497	274,634	490,863
CC3	Aldersyde-Pingelly Road - Council Construction	77,850	77,850	3,333	74,517
CC8	Jingaring Road - Council Construction	164,423	164,423	121,428	42,995
RRG09	RRG Yenellin Road Upgrade	127,100	127,100	0	127,100
RRG10	RRG North Bannister Pingelly Road	162,451	162,451	10,497	151,954
RRG25	RRG Bulyee Road	0	0	1,088	(1,088)
CC131	Balfour Street - Council Construction	97,778	97,778	16,820	80,958
		1,817,433	1,817,433	597,739	1,219,694
Footpaths					
FP999	Footpath Annual Allocation	10,000	10,000	0	10,000
		10,000	10,000	0	10,000
Infrastructure - Parks & Ovals					
IP014	Memorial Park	15,000	15,000	0	15,000
IP008	Youth Precinct	392,349	392,352	296,363	95,989
		407,349	407,352	296,363	110,989
Infrastructure - Other					
1093	Oval Flood Lights	70,000	70,000	19,610	50,390
SS001	Mini Pump & Skills Track	0	0	38,537	(38,537)
		70,000	70,000	58,147	11,853
		3,483,132	3,483,135	1,631,123	1,852,012

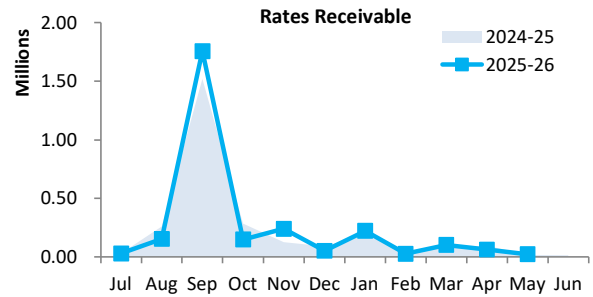
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
PROM7	2014 Kubota F2880 & 2014 Kubota GR2120-54A	5,840	1,500	0	(4,340)			0	0
PCOM2	Hyundai Santa Fe 7S Elite 2.2D Auto	27,847	15,000	0	(12,847)			0	0
PDTS01	Holden Colorado LS Crew Cab Chassis	0	18,000	18,000	0	0	15,043	15,043	0
EMT1	2020 Toyota Fortuner - CEO	27,337	26,000	0	(1,337)			0	0
		61,024	60,500	18,000	(18,524)	0	15,043	15,043	0



7 RECEIVABLES

Rates receivable	30 June 2025	31 May 2026
	\$	\$
Opening arrears previous year	86,176	187,050
Levied this year	2,516,380	2,614,396
Less - collections to date	(2,415,506)	(2,563,835)
Net rates collectable	187,050	237,611
% Collected	92.8%	91.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,234)	22,698	0	1,298	108,046	130,808
Percentage	(0.9%)	17.4%	0.0%	1.0%	82.6%	
Balance per trial balance						
Trade receivables						130,808
GST receivable						101,848
Accrued Income						0
Prepayments						374
SSL Current						12,249
Total receivables general outstanding						245,279

Amounts shown above include GST (where applicable)

KEY INFORMATION

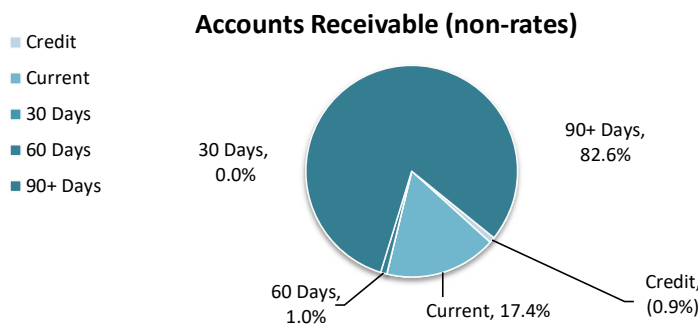
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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	Asset Increase	Asset Reduction	Closing Balance
	1 July 2025			31 May 2026
	\$	\$	\$	\$
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	(11,865)	13,834
Inventory				
Fuel	5,637	20,085	0	25,722
Total other current assets	91,051	20,085	(11,865)	99,271

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

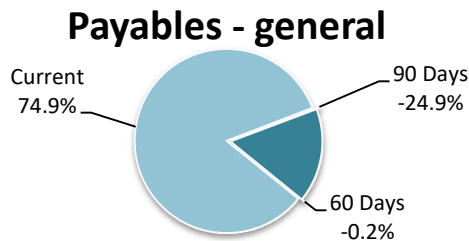
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	12,178	0	(24)	(2,425)	9,729
Percentage	0.0%	125.2%	0.0%	-0.2%	-24.9%	
Balance per trial balance						
Sundry creditors						9,729
Accrued salaries and wages						50,352
ATO liabilities						235,027
ESL Liability						(89)
Accrued Expenses						0
Accrued Interest on Loans						0
Bonds and Deposits						26,004
Other Payables						5,316
Prepaid Rates Liability						74,014
Total payables general outstanding						400,353

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.

- Credit
- Current
- 30 Days
- 60 Days



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
		\$	\$	\$	\$	\$	\$	\$	\$	
Recreation & Cultural Centre	123	1,506,692	0	0	(61,365)	(124,021)	1,445,327	1,382,671	(31,716)	(39,792)
Transport Fleet Replacement	125	454,848	0	0	(93,369)	(93,369)	361,479	361,479	(19,396)	(14,013)
		1,961,540	0	0	(154,734)	(217,390)	1,806,806	1,744,150	(51,112)	(53,805)
Self supporting loans										
Pingelly Cottage Homes	120	49,813	0	0	(11,865)	(25,699)	37,948	24,114	(1,612)	(2,839)
		49,813	0	0	(11,865)	(25,699)	37,948	24,114	(1,612)	(2,839)
Total		2,011,353	0	0	(166,599)	(243,089)	1,844,754	1,768,264	(52,724)	(56,644)
Current borrowings		243,089					74,905			
Non-current borrowings		1,768,264					1,769,849			
		2,011,353					1,844,754			

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

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.	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments		
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Photocopier		6,005			(3,425)	(4,008)	2,581	1,997	(249)	(265)
Server Lease		5,048			(5,048)	(5,144)	0	(96)	(96)	(96)
CCTV Server Lease		3,538			(3,538)	(3,645)	0	(107)	(107)	(107)
Grader Lease		44,035			(44,035)	(44,548)	0	(513)	(512)	(512)
Loader Lease		38,487			(18,553)	(20,944)	19,934	17,543	(2,390)	(2,390)
Total		97,113	0	0	(74,598)	(78,289)	22,515	18,824	(3,354)	(3,370)
Current lease liabilities		78,232					3,634			
Non-current lease liabilities		18,881					18,881			
		97,113					22,515			

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

		Opening Balance	Liability transferred from/(to)	Liability Increase	Liability Reduction	Closing Balance
	Note	1 July 2025	Non Current	Increase	Reduction	31 May 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		294,117	0	13,906	0	308,023
Capital grant/contributions liabilities		64,540	0	15,000	0	79,540
Total other liabilities		358,657	0	28,906	0	387,563
Employee Related Provisions						
Provision for annual leave		179,830	0			179,830
Provision for long service leave		71,978	0			71,978
Total Provisions		251,808	0	0	0	251,808
Total other current liabilities		610,465	0	28,906	0	639,371

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.

SHIRE OF PINGELLY
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MAY 2026

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2025	Liability	Liability	31 May 2026	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
General Purpose Grant FAGS (LGGC)						767,848	767,850	730,977
Local Roads Grant FAGS (LGGC)						242,132	242,132	279,003
ESL Grant - BFB						108,000	107,979	111,125
ESL Grant - SES						33,680	25,257	36,491
MRWA Direct Grant						137,000	137,000	202,233
Reimbursements Others						3,000	2,250	5,509
Grants, Reimbursements & Contributions						166,000	20,000	18,182
Other Culture - Income						10,000	0	10,000
Small Grants Income SCH 11						32,650	32,650	33,650
Tourism Grant Revenue						0	0	0
East & West Pingelly Fire Shed contribution						30,000	0	0
TOTALS	0	0	0	0	0	1,530,310	1,335,118	1,427,169

SHIRE OF PINGELLY
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MAY 2026

INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2025			31 May 2026	31 May 2026	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Off-Road Vehicle Redevelopment Contributions & Subsidies						100,000	100,000	100,000
Grants, Contributions & Subsidies						70,000	70,000	0
Youth Precinct Income - LRCI						357,639	357,639	0
Regional Road Group Funding						343,132	343,132	410,720
Roads to Recovery						369,241	369,241	0
Other Grants (No GST)						235,416	235,416	0
Wheatbelt Secondary Freight Network						103,400	103,400	0
Tourism Grant Revenue						100,000	100,000	127,500
Capital Grant - DFES						0	0	27,869
PRACC Generator						0	0	11,645
LRCI Phase 3					0	0	0	48,654
	0	0	0	0	0	1,678,828	1,678,828	726,387

**SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

15 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2025	Received	Paid	31 May 2026
	\$	\$	\$	\$
Dept of Transport Licensing	2,301	290,609	(289,557)	3,353
Bonds	12,578	3,951	(2,047)	14,482
Sundry Trust	7,500	0	0	7,500
Nomination Deposits	0	600	0	600
	22,379	295,160	(291,604)	25,935

SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
			Adjustment	Available Cash	Available Cash	Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
Grants, Reimbursements & Contributions	13613	Operating revenue		20,000		20,000
Giants Amongst Us	13613	Operating expenses			(20,000)	0
General Purpose Grant FAGS (LGGC)	13716	Operating revenue			(35,542)	(35,542)
Adjust Opening Surplus Variance to Budget	13716	Opening surplus(deficit)			(236,254)	(271,796)
Local Roads Grant FAGS (LGGC)	13716	Operating revenue			(76,488)	(348,284)
Furniture & Equipment Purchase - Schedule 4	13716	Capital expenses		10,000		(338,284)
Financial Services	13716	Operating expenses			(27,000)	(365,284)
Small Grants Income SCH 11	13716	Operating revenue		32,650		(332,634)
Off-Road Vehicle Redevelopment Contributions & Subsidies	13716	Operating revenue		100,000		(232,634)
Other Culture - Income	13716	Operating revenue		10,000		(222,634)
Tourism Grant Revenue	13716	Operating revenue		100,000		(122,634)
Public Standpipe Maintenance	13716	Operating expenses		12,000		(110,634)
Capex Off-Road Vehicle Redevelopment	13716	Capital expenses			(100,000)	(210,634)
Street Alive Team Towns Grant Expenditure	13716	Capital expenses			(100,000)	(310,634)
Heritage Council - Enlarged Festival Grant	13716	Operating expenses			(13,800)	(324,434)
Youth Engagements Annual Grant Program	13716	Operating expenses			(5,000)	(329,434)
Age Friendly Community Grant	13716	Operating expenses			(13,850)	(343,284)
Correction to Opening Surplus Position	13724	Opening surplus(deficit)		18,874		(324,410)
Fire Mitigation Activity Fund Grant	13724	Operating revenue		146,000		(178,410)
West & East Pingelly Fire Shed Contribution	13724	Operating revenue		30,000		(148,410)
Purchase of 17 Parade St - deferred to 26/27	13724	Capital expenses		100,000		(48,410)
Mini Pump & Skills Track - deferred to 26/27	13724	Capital expenses		10,000		(38,410)
				589,524	(627,934)	(38,410)



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED, 31 MAY 2026**

Variance Reported at Sub Program Level

Operating Income

Prog	Code	Name	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
			\$	\$	\$	\$	%	
03	01	RATE REVENUE	2,648,883	2,647,808	2,648,619	811	0%	
03	02	GENERAL PURPOSE FUNDING	1,014,480	1,014,444	1,014,477	33	0%	
03	03	OTHER GENERAL PURPOSE INCOME	100,000	97,087	42,961	(54,126)	(56%)	▼ Interest on Municipal funds lower than anticipated
04	04	MEMBERS OF COUNCIL	250	231	0	(231)	(100%)	
05	06	FIRE PREVENTION	109,750	109,585	139,744	30,159	28%	▲ Unbudgeted DFES grant received
05	07	ANIMAL CONTROL	6,600	6,376	5,691	(685)	(11%)	
05	08	OTHER LAW,ORDER,PUBLIC SAFETY	229,680	45,257	54,673	9,416	21%	
07	14	HEALTH INSP AND ADMINISTRATION	2,200	2,200	1,878	(322)	(15%)	
07	17	OTHER HEALTH	500	462	944	482	104%	
08	21	OTHER AGED & DISABLED SERVICES	9,339	8,111	9,992	1,881	23%	
10	25	SANITATION-HOUSEHOLD REFUSE	181,200	181,200	186,050	4,850	3%	
10	26	OTHER SANITATION	58,200	55,950	47,111	(8,839)	(16%)	
10	30	TOWN PLANNING & REG DEVELOPMNT	2,500	2,288	3,278	990	43%	
10	31	OTHER COMMUNITY AMENITIES	20,500	18,799	22,004	3,205	17%	
11	32	PUBLIC HALLS.CIVIC CENTRES	7,500	6,875	7,074	199	3%	
11	33	SWIMMING AREAS AND BEACHES	9,000	9,000	7,284	(1,716)	(19%)	
11	34	OTHER RECREATION AND SPORT	562,789	562,577	148,514	(414,063)	(74%)	▼ Youth Precinct grant & oval light funding not received
11	36	OTHER CULTURE	20,600	9,300	24,792	15,492	167%	▲ Misalignment in budget profile for grant funds received
12	37	CONST. STS,RDS,BRIDGES,DEPOTS	1,188,189	1,188,189	661,607	(526,582)	(44%)	▼ HV Rest Area, R2R & WSNF grants not received
12	38	MTCE STS,RDS,BRIDGES,DEPOTS	2,200	0	2,368	2,368		
12	39	ROAD PLANT PURCHASES	0	0	0	0		
13	45	TOURISM AND AREA PROMOTION	159,500	154,538	197,107	42,569	28%	▲ Trails grant received, caravan park income higher
13	46	BUILDING CONTROL	6,000	5,500	10,197	4,697	85%	
13	49	OTHER ECONOMIC SERVICES	10,000	9,163	13,158	3,995	44%	
04	4A	ADMINISTRATION	106,310	98,074	86,428	(11,646)	(12%)	▼ Unit rental income lower than anticipated
14	52	PUBLIC WORKS OVERHEADS	2,500	2,288	0	(2,288)	(100%)	
14	56	UNCLASSIFIED	22,000	20,163	20,346	183	1%	
			4,361,082	4,168,711	4,152,139	(16,572)	(0.40%)	

Operating Expenditure

Prog	Code	Name	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
			\$	\$	\$	\$	%	
03	01	RATE REVENUE	(140,087)	(128,414)	(115,884)	12,530	10%	
03	02	GENERAL PURPOSE FUNDING	(135,814)	(124,498)	(123,144)	1,354	1%	
04	04	MEMBERS OF COUNCIL	(418,805)	(351,609)	(389,272)	(37,663)	(11%)	▼ Audit expenses misaligned with budget profile
04	05	OTHER GOVERNANCE	(1,500)	(1,375)	(5,651)	(4,276)	(311%)	
05	06	FIRE PREVENTION	(168,945)	(156,787)	(160,411)	(3,624)	(2%)	
05	07	ANIMAL CONTROL	(26,520)	(23,713)	(61,267)	(37,554)	(158%)	▼ Labour overheads not budgeted for
05	08	OTHER LAW,ORDER,PUBLIC SAFETY	(306,633)	(283,014)	(341,842)	(58,828)	(21%)	▼ SES, bushfire mitigation and depreciation
08	09	EDUCATION	(38,423)	(35,167)	(61,519)	(26,352)	(75%)	▼ Old Pre Primary building maintenance & depreciation
07	14	HEALTH INSP AND ADMINISTRATION	(21,025)	(18,676)	(18,604)	72	0%	
07	15	PREVENTIVE SVES - PEST CONTROL	(100)	(88)	0	88	100%	
07	16	PREVENTIVE SERVICES - OTHER	(500)	(500)	0	500	100%	
07	17	OTHER HEALTH	(201,164)	(184,469)	(159,623)	24,846	13%	▲ Contract Health Services lower than budgeted YTD
08	21	OTHER AGED & DISABLED SERVICES	(11,983)	(10,617)	(8,872)	1,745	16%	
08	22	OTHER WELFARE	(67,906)	(62,249)	(60,599)	1,650	3%	
10	25	SANITATION-HOUSEHOLD REFUSE	(182,465)	(164,885)	(220,698)	(55,813)	(34%)	▼ Refuse site mtce higher than budgeted
10	26	OTHER SANITATION	0	0	(8,011)	(8,011)		
10	29	PROTECTION OF ENVIRONMENT	(37,563)	(34,477)	(47,300)	(12,823)	(37%)	▼ Old Roads Board building maintenance
10	30	TOWN PLANNING & REG DEVELOPMNT	(68,430)	(62,722)	(73,437)	(10,715)	(17%)	▼ Statutory Planning consultants costs higher
10	31	OTHER COMMUNITY AMENITIES	(148,500)	(135,369)	(140,959)	(5,590)	(4%)	
11	32	PUBLIC HALLS.CIVIC CENTRES	(251,489)	(238,127)	(271,567)	(33,440)	(14%)	▼ PRACC operation & mtce costs, Town Hall mtce
11	33	SWIMMING AREAS AND BEACHES	(201,077)	(193,146)	(187,218)	5,928	3%	
11	34	OTHER RECREATION AND SPORT	(661,445)	(579,887)	(498,259)	81,628	14%	▲ Administration allocated, Parks mtce & small grants
11	35	LIBRARIES	(22,500)	(17,125)	(16,264)	861	5%	
11	36	OTHER CULTURE	(810,160)	(751,148)	(784,290)	(33,142)	(4%)	
12	38	MTCE STS,RDS,BRIDGES,DEPOTS	(3,386,328)	(3,071,974)	(3,022,157)	49,817	2%	
12	39	ROAD PLANT PURCHASES	0	0	0	0		
13	45	TOURISM AND AREA PROMOTION	(166,286)	(152,994)	(115,471)	37,523	25%	▲ Trail development, tourist committee, area promotion
13	46	BUILDING CONTROL	(71,735)	(65,159)	(64,952)	207	0%	
13	49	OTHER ECONOMIC SERVICES	(421,022)	(389,056)	(315,943)	73,113	19%	▲ Depn, ABCs, standpipe & community grant program
04	4A	ADMINISTRATION	(27,000)	3,061	(1,360)	(4,421)	144%	
14	50	PRIVATE WORKS	(14,000)	(12,396)	(1,904)	10,492	85%	▲ Private Works lower than anticipated
14	52	PUBLIC WORKS OVERHEADS	0	(13,684)	80,693	94,377	690%	▲ Currently over allocated, to be reviewed
14	53	PLANT OPERATION COSTS	0	(23,276)	(65,712)	(42,436)	(182%)	▼ Currently under allocated, to be reviewed
14	56	UNCLASSIFIED	(352)	(352)	(3,868)	(3,516)	(999%)	
			(8,009,757)	(7,283,892)	(7,265,364)	18,528	0.25%	

**SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

General rate revenue

	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget			YTD Actual		
				Rate Revenue	Reassessed Rate Revenue	Total Revenue	Rate Revenue	Reassessed Rate Revenue	Total Revenue
<i>RATE TYPE</i>				\$	\$	\$	\$	\$	\$
Gross rental value									
GRV General	0.121946	379	4,528,011	552,173		552,173	552,191		552,191
GRV Rural Residential	0.121946	84	1,016,860	124,002		124,002	124,006		124,006
GRV Commercial Industrial	0.121946	40	399,780	48,752		48,752	48,753	(850)	47,903
GRV Townsites	0.121946	21	178,100	21,719		21,719	21,719		21,719
Unimproved value									
UV Broadacre Rural	0.005074	296	330,190,999	1,675,389		1,675,389	1,675,389	(1,091)	1,674,298
Sub-Total		820	336,313,750	2,422,034	0	2,422,034	2,422,059	(1,941)	2,420,117
Minimum payment									
	Minimum Rate								
Gross rental value									
GRV General	1,123.00	58	93,316	65,134		65,134	65,134		65,134
GRV Rural Residential	1,123.00	17	61,550	19,091		19,091	19,091		19,091
GRV Commercial Industrial	1,123.00	16	82,795	17,968		17,968	17,968		17,968
GRV Townsites	1,123.00	8	15,685	8,984		8,984	8,984		8,984
Unimproved value									
UV Broadacre Rural	1,123.00	74	9,228,311	83,102		83,102	84,225	(1,123)	83,102
Sub-total		137	9,481,657	194,279	0	194,279	195,402	(1,123)	194,279
Total general rates			345,795,407	2,616,313	0	2,616,313	2,617,461	(3,064)	2,614,396

15.2. Accounts Paid by Authority – May 2026

File Reference:	ADM0066
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Finance Officer
Disclosure of Interest:	Nil
Attachments:	Nil
Previous Reference:	

Summary

Council is requested to receive the list of accounts paid by authority for the month of May 2026.

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 2025/2026 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 associated with this report.

Financial Implications

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

Strategic Implications

This is a statutory requirement.

Risk Framework

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.		

13750 Cr Danielle Summers moved, Deputy President Peter Wood seconded

Voting Requirements:

Simple Majority

Recommendation and Council Decision:

That Council receive the Accounts for Payments for May 2026 as authorised under delegated authority and in accordance with the Local Government (Financial Management) Regulations 1996:

To 31 May 2026:

Municipal Account	\$367,171.83
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Carried Unanimously 6 votes to 0

For:	President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Robert Howell, Cr Danielle Summers & Cr Angela Tretheway
Against:	Nil

SHIRE OF PINGELLY

ACCOUNTS PAID PRESENTED FOR ENDORSEMENT MAY 2026

EFT NUMBER	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
EFT13164	01/05/2026	GOLDSTONE MECHANICAL PTY LTD	MECHANICAL SERVICES	1		4,285.00
INV 24	16/04/2026	GOLDSTONE MECHANICAL PTY LTD	NEW COMPRESSOR, A/C HOSE, MOUNTING BLOCK PLUS TRAVEL AND LABOUR - BOMAG ROLLER PMR6, REPAIR WIRING TO COMPRESSOR, A/C HOSE, PLUS TRAVEL AND LABOUR - BOMAG ROLLER PMR5, REMOVAL OF WINDSCREEN MOTOR FOR REPLACEMENT, LABOUR ONLY - CASE LOADER PL8		4,285.00	
EFT13165	01/05/2026	NARROGIN PETS AND VETS	VET SERVICES	1		780.00
INV 1006293	20/03/2026	NARROGIN PETS AND VETS	ANIMAL WELFARE		260.00	
INV 1006292	20/03/2026	NARROGIN PETS AND VETS	ANIMAL WELFARE		260.00	
INV 1006944	21/04/2026	NARROGIN PETS AND VETS	ANIMAL WELFARE		260.00	
EFT13166	01/05/2026	EBIKERS	PURCHASE OF EBIKES	1		10,690.00
INV WS15988	07/04/2026	EBIKERS	EBIKES RYDER PRO MID 3 - GREY, EBIKES UNI RIDER 2 - BLUE, EBIKES RYDER DROVER ETRIKE - BLUE, FISCHER CYCLING HELMET, SEATYLOCK VIKING SILVER		10,690.00	
EFT13167	01/05/2026	BROADVIEW CONSULT PTY LTD	PROJECT MANAGEMENT FEES - INTEGRATED CYCLE TRAIL	1		6,600.00
INV 0011	15/04/2026	BROADVIEW CONSULT PTY LTD	PROJECT MANAGER FEES - THE PROPOSED PINGELLY INTEGRATED CYCLE TRAIL		6,600.00	
EFT13168	01/05/2026	BOC GASES AUSTRALIA LIMITED	CONTAINER SERVICE CHARGE	1		424.53
INV 1313525	31/03/2026	BOC GASES AUSTRALIA LIMITED	CONTAINER SERVICE CHARGE - OXYGEN CYLINDER, PINGELLY SWIMMING POOL		424.53	
EFT13169	01/05/2026	PINGELLY ARTS & CRAFTS GROUP INC	CATERING SERVICES	1		350.00
INV 72	16/04/2026	PINGELLY ARTS & CRAFTS GROUP INC	CATERING FOR COUNCIL MEETING DINNER - APRIL 2026		350.00	
EFT13170	01/05/2026	TELSTRA	VARIOUS TELSTRA ACCOUNT CHARGES	1		1,907.24
INV K203367361-7	18/01/2026	TELSTRA	TELEPHONE AND INTERNET CHARGES - 11/01/2026 TO 10/02/2026		801.99	
INV 9900000101159	12/02/2026	TELSTRA	WORKS MOBILES, WORKS NEW DEVICE, ADMIN MOBILES - 11/01/2026 TO 10/02/2026		425.33	
INV 9900000103496	12/03/2026	TELSTRA	WORKS MOBILES, ADMIN MOBILES - 11/02/2026 TO 10/03/2026		339.96	
INV 9900000105913	12/04/2026	TELSTRA	WORKS MOBILES, ADMIN MOBILES - 11/03/2026 TO 10/04/2026		339.96	
EFT13171	01/05/2026	TRILITY SOLUTIONS PTY LTD	EFFLUENT SYSTEM SERVICING	1		4,417.36

INV 75055469	15/04/2026	TRILITY SOLUTIONS PTY LTD	SHIRE OF PINGELLY RECYCLED EFFLUENT SYSTEM, QUARTERLY APRIL 2026, SCOPE OF WORK:, - QUARTERLY SERVICE TO CHEMICAL DOSING EQUIPMENT., - PROVIDE SERVICE REPORT UPON COMPLETION.		4,417.36	
EFT13172	01/05/2026	HERSEY'S SAFETY PTY LTD	CONSUMABLES	1		240.24
INV 5163	13/04/2026	HERSEY'S SAFETY PTY LTD	SPRAY MARK YELLOW - RURAL ROAD MAINTENANCE		240.24	
EFT13173	01/05/2026	SULLIVAN LOGISTICS PTY LTD	FREIGHT CHARGES	1		74.67
INV 178665	27/03/2026	SULLIVAN LOGISTICS PTY LTD	23/03/2026 FREIGHT FROM T-QUIP		74.67	
EFT13174	01/05/2026	BUNNINGS BUILDING SUPPLIES	ASSORTED CONSUMABLES	1		83.46
INV 2182/00364829	31/03/2026	BUNNINGS BUILDING SUPPLIES	MDF MOULDING - TOWN HALL WORKS		16.01	
INV 2182/00370455	07/04/2026	BUNNINGS BUILDING SUPPLIES	MOULDING PVC JOINER & CONSTRUCTION ADHESIVE - TOWN HALL WORKS		33.55	
INV 2182/00472832	08/04/2026	BUNNINGS BUILDING SUPPLIES	BATTERIES AND EXTRACTOR SCREW - DEPOT BUILDING MAINTENANCE		33.90	
EFT13175	01/05/2026	AUSTRALIA POST	GENERAL POSTAGE	1		64.48
INV 1014590704	03/03/2026	AUSTRALIA POST	GENERAL POSTAGE - FEBRUARY 2026		64.48	
EFT13176	01/05/2026	WESTERN AUSTRALIA LOCAL GOVERNMENT ASSOCIATION - WALGA	COUNCILLOR TRAINING	1		3,718.00
INV SI-017865	27/03/2026	WESTERN AUSTRALIA LOCAL GOVERNMENT ASSOCIATION - WALGA	COUNCILLOR TRAINING - CR HOWELL, - UNDERSTANDING LOCAL GOVERNMENT, - CONFLICTS OF INTEREST, - SERVING ON COUNCIL, - MEETING PROCEDURES, - UNDERSTANDING FINANCIAL REPORTS & BUDGETS		1,859.00	
INV SI-017866	27/03/2026	WESTERN AUSTRALIA LOCAL GOVERNMENT ASSOCIATION - WALGA	COUNCILLOR TRAINING - CR SUMMERS, - UNDERSTANDING LOCAL GOVERNMENT, - CONFLICTS OF INTEREST, - SERVING ON COUNCIL, - MEETING PROCEDURES, - UNDERSTANDING FINANCIAL REPORTS & BUDGETS		1,859.00	
EFT13177	01/05/2026	BEST OFFICE SYSTEMS	PRINTING CHARGES - 20/02/2026 TO 20/03/2026	1		769.68
INV 657771	24/03/2026	BEST OFFICE SYSTEMS	ADMIN PRINTING CHARGES - 20/02/2026 TO 20/03/2026, BLACK - 2,533, COLOUR - 4,056		693.86	
INV 657916	26/03/2026	BEST OFFICE SYSTEMS	BFB PRINTER CHARGES - 20/02/2026 TO 20/03/2026, BLACK 0 615, COLOUR - 370		75.82	
EFT13178	01/05/2026	SYNERGY	SHIRE STREETLIGHT CHARGES	1		3,218.99
INV 2252004029	07/04/2026	SYNERGY	SHIRE STREETLIGHT CHARGES - 25/02/2026 TO 24/03/2026, 198 LIGHTS		3,218.99	
EFT13179	01/05/2026	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC WASTE AND RECYCLING SERVICES - 25/02/2026 TO 25/03/2026	1		9,144.08
INV 3775	02/04/2026	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC REFUSE COLLECTION 25/02/2026 TO 25/03/2026, RECYCLE COLLECTION 11 & 25 MARCH 2026, WASTE BIN COLLECTION 5 & 25 MARCH 2026, RECYCLE CHARGES 5, 10 & 25 MARCH 2026		9,144.08	
EFT13180	01/05/2026	NARROGIN TOYOTA	VEHICLE SERVICE	1		998.00
INV JC24051107	10/03/2026	NARROGIN TOYOTA	SERVICE TOYOTA COROLLA PN761 & FITMENT OF NEW FLOOR COVERS, PART 5816512200: COVER FR FLOOR RH & PART 5762712130: COVER RR FLOOR SIDE		998.00	
EFT13181	01/05/2026	CTI SECURITY SYSTEMS PTY LTD T/A SECURUS	SECURITY SERVICES	1		85.00

INV 144935	19/03/2026	CTI SECURITY SYSTEMS PTY LTD T/A SECURUS	OFFICE DOWNLOAD - 19.03.26 , REMOVE 2 STAFF FROM THE SECURITY SYSTEM		85.00	
EFT13182	01/05/2026	AMPAC DEBT RECOVERY PTY LTD	DEBT RECOVERY	1		25.00
INV 128102	31/03/2026	AMPAC DEBT RECOVERY PTY LTD	DEBT RECOVERY - MARCH 2026		25.00	
EFT13183	01/05/2026	CTI SECURITY SERVICES PTY LTD	ALARM MONITORING CHARGES	1		171.02
INV CINS3197301	13/03/2026	CTI SECURITY SERVICES PTY LTD	ADMIN BUILDING ALARM MONITORING CHARGES - 01/04/2026 TO 30/06/2026		171.02	
EFT13184	01/05/2026	NUTRIEN AG SOLUTIONS	ASSORTED CONSUMBALES	1		760.10
INV 913915853	21/01/2026	NUTRIEN AG SOLUTIONS	CREDIT NOTE - LLAN TOLERO 20L		-264.00	
INV 914114097	05/03/2026	NUTRIEN AG SOLUTIONS	PPLU WHEELIE BIN GREEN 240L X 6 - CARAVAN PARK		673.20	
INV 914147227	12/03/2026	NUTRIEN AG SOLUTIONS	PPLU SAFETY VEST D/NIGHT M - STAFF PPE, PPLU FLY NETS LARGE - STAFF PPE		42.90	
INV 914188263	20/03/2026	NUTRIEN AG SOLUTIONS	GENF TRICLOPYR 600 20L & MINOR ITEMS		308.00	
EFT13185	01/05/2026	FUEL DISTRIBUTORS OF WA PTY LTD	BULK DIESEL DELIVERED TO SHIRE DEPOT	1		19,542.08
INV 767923	20/04/2026	FUEL DISTRIBUTORS OF WA PTY LTD	7,500L DIESEL DELIVERED TO DEPOT		19,542.08	
EFT13186	01/05/2026	QUICKFIT WINDSCREENS	GLAZIER SERVICES	1		367.60
INV 66099	23/02/2026	QUICKFIT WINDSCREENS	REPLACE CLEAR LAMINATED WINDOW WITH SPOTSWOOD TOUGHENED SAFETY GLASS IN BATHROOM - 9B WEBB STREET		367.60	
EFT13187	01/05/2026	PATH WEST LABORATORY MEDICINE WA	PRE EMPLOYMENT TESTING	1		99.00
INV LI310003029	10/03/2026	PATH WEST LABORATORY MEDICINE WA	PRE EMPLOYMENT TESTING		49.50	
INV LI318003798	18/03/2026	PATH WEST LABORATORY MEDICINE WA	PRE EMPLOYMENT TESTING		49.50	
EFT13188	01/05/2026	PINGELLY TOURISM GROUP INC	CARAVAN CAMPING - HERITAGE FESTIVAL 2026	1		65.00
INV 2026-07	21/04/2026	PINGELLY TOURISM GROUP INC	CAMPING PAYMENT		65.00	
EFT13189	01/05/2026	PINGELLY MUSEUM AND HISTORICAL GROUP	COMMUNITY GRANT SCHEME 2025/2026	1		3,000.00
INV 6	15/04/2026	PINGELLY MUSEUM AND HISTORICAL GROUP	COMMUNITY GRANT RECIPIENT 2025/2026 ROUND 2		3,000.00	
EFT13190	01/05/2026	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	ANNUAL LICENCE FEE - PINGELLY WASTE FACILITY	1		1,042.80
INV RI007630	23/04/2026	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	ANNUAL LICENCE FEE - PINGELLY WASTE FACILITY, LICENCE NUMBER L7104/1997/12		1,042.80	
EFT13191	01/05/2026	PINGELLY HOTEL	CATERING SERVICES	1		2,138.18
INV 0192	05/02/2026	PINGELLY HOTEL	CATERING FOR STAFF AND COUNCILLOR VERBAL JUDO - MORNING TEA, LUNCH, AFTERNOON TEA		1,387.43	

INV 0205	07/04/2026	PINGELLY HOTEL	STAFF TRAINING CATERING - MORNING TEA, LUNCH		330.00	
INV 0206	13/04/2026	PINGELLY HOTEL	WELFARE FOR TRAINING 8 APRIL 2026		420.75	
EFT13192	01/05/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	ASSORTED CONSUMABLES	1		830.32
INV DI25047368	10/03/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	TRAILER ADAPTER PLUG - ISUZU D-MAX, 12V ELECTRICAL SUPPLIES, TERMINALS, REDUCER ECT. - ISUZU D-MAX		83.05	
INV DI25047369	10/03/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	20M X 6MM TWINCORE FLEX AUTO CABLE - PLANT CONSUMABLES		130.00	
INV DI25048130	08/04/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	VILLABOARD & NAIL CLOUT - TOWN HALL		480.37	
INV DI25048175	09/04/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	VILLABOARD - TOWN HALL		60.00	
INV DI25048357	15/04/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	PAINT - RSL HALL MAINTENANCE		76.90	
EFT13193	01/05/2026	SPR & KL MACNAMARA	PURCHASE OF GRAVEL	1		23,400.00
INV 142	12/03/2026	SPR & KL MACNAMARA	PURCHASE OF 5000 CUBIC METRES GRAVEL - BULYEE ROAD WORKS		23,400.00	
EFT13194	01/05/2026	TEAM GLOBAL EXPRESS PTY LTD	VARIOUS FREIGHT CHARGES	1		263.02
INV 0575	08/03/2026	TEAM GLOBAL EXPRESS PTY LTD	24/12/2026 FREIGHT TO STATE LIBRARY		49.01	
INV 0576	29/03/2026	TEAM GLOBAL EXPRESS PTY LTD	18/03/2026 FREIGHT TO PATHWEST		41.14	
INV 0577	12/04/2026	TEAM GLOBAL EXPRESS PTY LTD	30/03/2026 FREIGHT FROM HERSEY'S SAFETY		60.34	
INV 0578	19/04/2026	TEAM GLOBAL EXPRESS PTY LTD	08/04/2026 FREIGHT TO PATHWEST		42.89	
INV 0579	26/04/2026	TEAM GLOBAL EXPRESS PTY LTD	15/04/2026 FREIGHT TO STATE LIBRARY		69.64	
EFT13195	01/05/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BSL COLLECTIONS	1		361.05
INV 31032026	31/03/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BSL COLLECTIONS - MARCH 2026		361.05	
EFT13196	01/05/2026	ELDERS RURAL SERVICES	CONSUMABLES	1		5.59
INV 6226-10011000714	14/04/2026	ELDERS RURAL SERVICES	CAP BSP 49023T4" PHTLMAC - REC GROUNDS		5.59	

EFT13197	01/05/2026	EDGE PLANNING & PROPERTY	TOWN PLANNING SERVICES	1		2,223.37
INV 3057	01/11/2025	EDGE PLANNING & PROPERTY	TOWN PLANNING SERVICES FOR OCTOBER 2025		1,010.62	
INV 3189	13/04/2026	EDGE PLANNING & PROPERTY	TOWN PLANNING SERVICES FOR MARCH 2026		1,212.75	
EFT13198	01/05/2026	VISIMAX (LEGAL NAME: BUCCI HOLDINGS PTY LTD)	ANIMAL CONTROL EQUIPMENT	1		460.91
INV 1986	13/03/2026	VISIMAX (LEGAL NAME: BUCCI HOLDINGS PTY LTD)	ANIMAL CONTROL POLE / QUICK RELEASE, V-GUARD, ANIMAL HANDLING GLOVES		460.91	
EFT13199	01/05/2026	STATEWIDE TRAFFIC (WA) PTY LTD	PORTABLE TRAILER TRAFFIC LIGHTS HIRE	1		1,925.00
INV 2055	26/03/2026	STATEWIDE TRAFFIC (WA) PTY LTD	PORTABLE TRAILER TRAFFIC LIGHTS 9 TO 22 MARCH 2026		1,925.00	
EFT13200	01/05/2026	JELCOBINE FARMS	FLORAL ARRANGEMENTS	1		220.00
INV 236	20/04/2026	JELCOBINE FARMS	4X WREATHS - ANZAC DAY 2026		220.00	
EFT13201	01/05/2026	ANGELA TRETHERWEY	SAFE ROADS HOME PROJECT	1		5,400.01
INV 2602	13/04/2026	ANGELA TRETHERWEY	SAFE ROAD HOME PROJECT 2025 - FINAL PAYMENT FOR SCULPTURE WORKS		5,400.01	
EFT13202	01/05/2026	CIVIL PRODUCTS WA	MATERIALS FOR JOB	1		682.00
INV 10116	13/04/2026	CIVIL PRODUCTS WA	CP-BRALL BRACKET L - HEBSL - ALUMINIUM - C/W 2X BOLT SM, CP-ROP3.2 ROUND POST 3.2MT - RURAL ROADS MAINTENANCE		682.00	
EFT13203	01/05/2026	XL2	SITE VISIT AND ASSOCIATED COSTS	1		4,574.23
INV 38859M	02/04/2026	XL2	MANAGED ICT SUPPORT AGREEMENT - APRIL 2026		2,286.23	
INV 38861	03/04/2026	XL2	ON SITE VISIT AND ASSOCIATED COSTS		2,288.00	
EFT13204	01/05/2026	LANDGATE	UV INTERIM - RURAL AREAS	1		96.96
INV 77676448	20/03/2026	LANDGATE	UV INTERIM - RURAL AREA - RURAL, 2 VALUES / SHARED, SCHEDULR NO: R2026/1 DATED: 22/11/2025 TO 13/03/2026		96.96	
EFT13205	01/05/2026	WIN TELEVISION NETWORK	ADVERTISING	1		709.50
INV 2603-XNUOT	31/03/2026	WIN TELEVISION NETWORK	ADVERTISING WIN TV NETWORK 30 SECOND CLIP HERITAGE FESTIVAL, 26 2026 - 58 SPOTS - CHANNEL 9-RWA - PROPERTY - 9-WA		709.50	
EFT13206	01/05/2026	H RUSHTON & CO	PLANT CONSUMABLES	1		185.39
INV 125626	12/01/2026	H RUSHTON & CO	HYDRAULIC OIL - PLANT CONSUMABLES, ACCOUNT CREDIT AMOUNT DUE TO INCORRECT PAYMENT ON INVOICE 125358		185.39	
EFT13207	01/05/2026	NARROGIN NURSERY	ASSORTED TREES	1		1,188.00
INV 3420	30/04/2026	NARROGIN NURSERY	STREET TREES FOR LANDSCAPING		1,188.00	
EFT13208	01/05/2026	PINGELLY RECREATION & CULTURAL CENTRE	PINGELLY HERITAGE FESTIVAL 2026 GRAND BALL	1		8,325.00

INV 3410	28/04/2026	PINGELLY RECREATION & CULTURAL CENTRE ASSOCIATION	DECORATIONS, CATERING, REFRESHMENTS UPON ARRIVAL, SET UP / PACKDOWN AND VENUE HIRE - HERITAGE FESTIVAL		8,325.00	
EFT13209	04/05/2026	AUSTRALIAN TAXATION OFFICE	BAS - DECEMBER 2025	1		39,668.00
INV DEC 2025 BAS	31/12/2025	AUSTRALIAN TAXATION OFFICE	DEC 2025 - GST CREDITS (PAYABLE), DEC 2025 - FRINGE BENEFITS TAX GEN, DEC 2025 - GST INPUT DEBITS (RECEIVABLE), DEC 2025 - PAYG LIABILITY GEN, DEC 2025 - DIESEL FUEL REBATE GEN, DEC 2025 - ROUNDING OF RECEIPTS GEN		39,668.00	
EFT13210	06/05/2026	AUSTRALIAN TAXATION OFFICE	BAS JANUARY 2026	1		22,479.00
INV BAS JAN 2026	31/01/2026	AUSTRALIAN TAXATION OFFICE	JAN 2026 - GST CREDITS (PAYABLE) GEN, JAN 2026 - GST INPUT DEBITS (RECEIVABLE), JAN 2026 - PAYG LIABILITY GEN, JAN 2026 - DIESEL FUEL REBATE GEN, JAN 2026 - ROUNDING OF RECEIPTS GEN		22,479.00	
EFT13211	08/05/2026	NARROGIN PETS AND VETS	ANIMAL WELFARE	1		260.00
INV 1007062	28/04/2026	NARROGIN PETS AND VETS	ANIMAL WELFARE CHECK		260.00	
EFT13212	08/05/2026	GRAVEL CREATIONS	MITIGATION ADVISER	1		3,740.00
INV 15042026	15/04/2026	GRAVEL CREATIONS	MITIGATION ADVISER FOR THURSDAY 9TH APRIL 2026 8.5HOURS, MITIGATION ADVISER FOR THURSDAY 10 APRIL 2026 8.5HRS, , MITIGATION ADVISER FOR THURSDAY 14 APRIL 2026 8.5HRS, , MITIGATION ADVISER FOR THURSDAY 15 APRIL 2026 8.5HRS,		1,870.00	
INV 30042026	30/04/2026	GRAVEL CREATIONS	MITIGATION ADVISER FOR THURSDAY 23RD APRIL 2026 8.5HRS, MITIGATION ADVISER FOR THURSDAY 24TH APRIL 2026 8.5HRS, MITIGATION ADVISER FOR THURSDAY 28TH APRIL 2026 8.5HRS, MITIGATION ADVISER FOR THURSDAY 29TH APRIL 2026 8.5HRS		1,870.00	
EFT13213	08/05/2026	TELSTRA	TELEPHONE & INTERNET CHARGES	1		2,402.38
INV K3159943610	18/02/2026	TELSTRA	TELEPHONE AND INTERNET CHARGES - 11/01/2026 TO 10/02/2026		800.00	
INV K6648765619	18/03/2026	TELSTRA	TELEPHONE AND INTERNET CHARGES - 11/03/2026 TO 10/04/2026		799.59	
INV K9242018617	18/04/2026	TELSTRA	TELEPHONE & INTERNET CHARGES - 11/04/2026 TO 10/05/2026		802.79	
EFT13214	08/05/2026	PINGELLY PRIMARY SCHOOL	INTERNATIONAL DISABILITY DAY 2026	1		1,000.00
INV 211	30/03/2026	PINGELLY PRIMARY SCHOOL	CATERING, CONSUMABLES AND HOSTING OF INTERNATIONAL DAY OF PEOPLE WITH DISABILITY 2025		1,000.00	
EFT13216	08/05/2026	SIGMA TELFORD GROUP	EFFLUENT POND CHEMICALS	1		336.93
INV 195810/01	05/01/2026	SIGMA TELFORD GROUP	SODHYPO20LT SODIUM HYPOCHLORITE 20LT , , , 20BLUE DRUM 20L DG DRUM POLY TWENTY LITRE, , PALLET INCLUSIVE OF PALLETISED PACKAGING		336.93	
EFT13217	08/05/2026	NARROGIN TOYOTA	PART FOR PLANT	1		127.88
INV PI23073459	22/04/2026	NARROGIN TOYOTA	REPAIRS TO BRUSH CUTTER - SMALL PLANT		127.88	
EFT13218	08/05/2026	DC & SF SQUIERS	TRAVEL EXPENSE REIMBURSEMENT	1		342.85
INV 23042026	23/04/2026	DC & SF SQUIERS	TRAVEL EXPENSE REIMBURSEMENT - ATTENDANCE AT CCAWA SEMINAR		342.85	
EFT13219	08/05/2026	AMPAC DEBT RECOVERY PTY LTD	DEBT RECOVERY	1		62.50
INV 127210	28/02/2026	AMPAC DEBT RECOVERY PTY LTD	DEBT RECOVERY - FEBRUARY 2026		62.50	

EFT13220	08/05/2026	NUTRIEN AG SOLUTIONS	CONSUMABLES	1		264.00
INV 913884656	14/01/2026	NUTRIEN AG SOLUTIONS	LLAN TOLERO 20L - REC GROUNDS		264.00	
EFT13221	08/05/2026	TEEDE'S AUTO ELECTRICS	AUTO ELECTRICAL SERVICES	1		1,057.70
INV 0191	19/03/2026	TEEDE'S AUTO ELECTRICS	FAULT CODE IDENTIFY, REPAIR AND TRAVEL - UD MODEL TRUCK PT25		1,057.70	
EFT13222	08/05/2026	SHIRE OF CORRIGIN	STANDPIPE WATER USAGE	1		305.70
INV 19907	20/04/2026	SHIRE OF CORRIGIN	STANDPIPE WATER USAGE - MARCH 2026,		305.70	
EFT13223	08/05/2026	DDAGROUP CORPORATE COMMUNICATIONS PTY LTD T/A TANGELO CREATIVE	INFORMATION BAY JOB	1		2,213.75
INV 10084	09/03/2026	DDAGROUP CORPORATE COMMUNICATIONS PTY LTD T/A TANGELO CREATIVE	VERSION 5 - MAKE CHANGES TO DATE TO VISITOR INFORMATION BAY PANELS		2,213.75	
EFT13224	08/05/2026	MCPEST PEST CONTROL	PEST CONTROLL	1		2,123.00
INV 346	28/04/2026	MCPEST PEST CONTROL	TERMITE INSPECTIONS & TREATMENTS WHERE REQUIRED - VARIOUS SHIRE PROPERTIES AND TREES		2,123.00	
EFT13225	08/05/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	ASSORTED CONSUMABLES	1		877.90
INV DI25041221	07/07/2025	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	TOOLS - UD MODEL TRUCK PT25, FORMPLY - PINGELLY CEMETERY		288.85	
INV DI25041779	30/07/2025	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	SANDING SHEETS - ADMIN BUILDING		40.79	
INV DI25043302	03/10/2025	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	2 X ROOF VENTS FOR SEA CONTAINER - DEPOT BUILDING		338.01	
INV DI25044129	31/10/2025	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	MATERIALS TO EFFECT WATER LEAKAGE REPAIRS - PRACC		199.45	
INV DI25048606	23/04/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	GAP SMOOTH - RSL HALL		10.80	
EFT13226	08/05/2026	JH COMPUTER SERVICES PTY LTD	IT SERVICES - MARCH 2026	1		1,049.40
INV 007683-D01	31/03/2026	JH COMPUTER SERVICES PTY LTD	MICROSOFT 365 BUSINESS PREMIUM MONTHLY - MARCH 2026,		1,049.40	
EFT13227	08/05/2026	PINGELLY SOMERSET ALLIANCE INC	WATER USAGE CHARGES	1		1,518.55
INV 0524	28/01/2026	PINGELLY SOMERSET ALLIANCE INC	WATER USAGE CHARGES - 10/11/2025 TO 13/01/2026, SENSORY GARDENS, PLAYGROUP/DATCARE		662.80	

INV 0694	08/04/2026	PINGELLY SOMERSET ALLIANCE INC	WATER USAGE CHARGES - 13/01/2026 TO 09/03/2026, SENSORY GARDEN, PLAYGROUPO/DAYCARE		855.75	
EFT13228	08/05/2026	FLASH AS TRANSPORT	PLANT HIRE	1		1,980.00
INV 107	01/04/2026	FLASH AS TRANSPORT	2 DAYS TRUCK HIRE - BULYEE ROAD		1,980.00	
EFT13229	08/05/2026	DUFFY ELECTRICS	SOLAR PUMP	1		4,780.60
INV 0891	23/04/2026	DUFFY ELECTRICS	INSTALLATION OF SOLAR PUMP - BULYEE ROAD FIRE PUMP		4,780.60	
EFT13230	08/05/2026	RED DUST REMOTE PLUMBING AND PUMPS	VARIOUS PLUMBING SERVICES	1		10,938.40
INV 430	07/04/2026	RED DUST REMOTE PLUMBING AND PUMPS	HOTWATER SYSTEM - TOWN HALL		5,841.00	
INV 431	07/04/2026	RED DUST REMOTE PLUMBING AND PUMPS	INVESTIGATION AND REPAIRS TO WATER SUPPLY AT SHEARING SHED		1,346.40	
INV 436	25/04/2026	RED DUST REMOTE PLUMBING AND PUMPS	REPLACEMENT TAP - COMMUNITY SHEARING SHED		242.00	
INV 440	30/04/2026	RED DUST REMOTE PLUMBING AND PUMPS	INSTALLATION OF WALL HUNG BOILING WATER UNIT - TOWN HALL		1,617.00	
INV 441	03/05/2026	RED DUST REMOTE PLUMBING AND PUMPS	SUPPLY AND INSTALL NEW HOT WAT SYSTEM - 17 ELIOT STREET		1,892.00	
EFT13233	08/05/2026	PINGELLY COMMUNITY CRAFT CENTRE	CARAVAN PARK TAKINGS COMMISSION - MARCH 2026	1		1,285.32
INV 170	06/04/2026	PINGELLY COMMUNITY CRAFT CENTRE	CARAVAN PARK TAKINGS COMMISSION - MARCH 2026		1,285.32	
EFT13234	22/05/2026	SULLIVAN LOGISTICS PTY LTD	FREIGHT CHARGES	1		333.92
INV 180977	10/04/2026	SULLIVAN LOGISTICS PTY LTD	10/04/2026 FREIGHT FROM CIVIL PRODUCTS		333.92	
EFT13236	22/05/2026	PINGELLY GOLF CLUB INC.	2026 SPONSORSHIP	1		400.00
INV 22	20/05/2026	PINGELLY GOLF CLUB INC.	PINGELLY GOLF CLUB SPONSORSHIP 2026		400.00	
EFT13237	22/05/2026	BEST OFFICE SYSTEMS	PRINTING CHARGES - 20/03/2026 TO 20/04/2026	1		982.08
INV 658981	28/04/2026	BEST OFFICE SYSTEMS	ADMIN PRINTING CHARGES 20/03/2026 TO 20/04/2026, BLACK - 2,728, COLOUR - 4,746, EMERGENCY SERVICES PRINTING CHARGES 20/03/2026 TO 20/04/2026, BLACK - 1,291, COLOUR - 861		982.08	
EFT13238	22/05/2026	OFFICEWORKS LTD	ASSORTED STATIONERY ITEMS	1		532.08
INV 416194827	27/01/2026	OFFICEWORKS LTD	CREDIT NOTE FOR FREIGHT CHARGES		-59.95	
INV 628601289	24/03/2026	OFFICEWORKS LTD	ASSORTED STATIONERY ITEMS		592.03	
EFT13239	22/05/2026	AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY	LICENCE RENEWAL - EXPIRY 01/06/2026 TO 30/05/2027	1		166.00
INV 504550564	21/04/2026	AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY	LICENCE NO. 9822303/1 LAND MOBILE/LAND MOBILE SYSTEM > 30MHZ - COMMS SITE, 34KM NNE OF NARROGIN, MT SHADDICK, LICENCE NO. 9822304/1 LAND MOBILE/AMBULATORY SYSTEM - LOW AND REMOTE DENSITY AREAS		166.00	
EFT13240	22/05/2026	SYNERGY	SHIRE STREETLIGHT CHARGES - 25/03/2026 TO 24/04/2026	1		3,491.84

INV 2452006690	06/05/2026	SYNERGY	SHIRE STREETLIGHT CHARGES - 25/03/2026 TO 24/04/2026, 198 LIGHTS		3,491.84	
EFT13241	22/05/2026	DC & SF SQUIERS	REIMBURSEMENT	1		220.15
INV 20042026	20/04/2026	DC & SF SQUIERS	CONSUMABLES PURCHASED FOR DEPOT AND BUSHFIRE WELFARE		220.15	
EFT13242	22/05/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BSL COLLECTIONS	1		56.65
INV 30042026	30/04/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BSL COLLECTIONS - APRIL 2026		56.65	
EFT13243	22/05/2026	ALLIED PUMPS PTY LTD	PARTS AND MATERIALS	1		9,943.66
INV 319023	01/05/2026	ALLIED PUMPS PTY LTD	CB121300C CONTROLLER PROGRAMMED TO SUIT R74349 SN 12532 CONTROLLER, LOGIKOS A+, DUAL PUMP, 415V REV.F, PG014190C SEG.40.120EX.2.50B HEAVY DUTY CAST IRON SUB WASTE WATER PUMP 1.2KW 415V, PG014232C AUTO COUPLING, CAST IRON, SEG, DN 40 F, FREIGHT		9,943.66	
EFT13244	22/05/2026	BLUE DIAMOND MACHINERY PTY LTD	MATERIALS FOR WORKS	1		1,925.00
INV SI-00105810	27/02/2026	BLUE DIAMOND MACHINERY PTY LTD	G310008 ATS 415/12V/250AMP - PRACC GENERATOR		1,925.00	
EFT13245	22/05/2026	SHERRIN RENTALS PTY LTD	HIRE OF WATER TRUCK	1		21,264.65
INV 5240035	31/03/2026	SHERRIN RENTALS PTY LTD	WATER TRUCK HIRE FEES - MARCH 2026,		10,891.65	
INV 5241566	30/04/2026	SHERRIN RENTALS PTY LTD	WATER TRUCK HIRE FEES - APRIL 2026		10,373.00	
EFT13246	22/05/2026	GERALDTON TRANSPORT	FREIGHT CHARGES	1		104.01
INV 62214	26/03/2026	GERALDTON TRANSPORT	17/03/2026 FREIGHT FROM SIGMA		104.01	
EFT13247	22/05/2026	XL2	IT SERVICES	1		11,461.46
INV 38995	14/04/2026	XL2	WATCHGUARD ACTUAL RATES		2,424.40	
INV 38996	14/04/2026	XL2	SETUP WATCHGUARD JOB		968.00	
INV 38998	14/04/2026	XL2	WIFI AT TOWN HALL JOB		132.00	
INV 39112M	15/04/2026	XL2	MANAGED ICT SUPPORT AGREEMENT - MAY 2026		2,368.73	
INV 39211	23/04/2026	XL2	3CX SETUP ACTUAL RATES		5,529.70	
INV 39214	23/04/2026	XL2	PDF EDITOR ACTUAL RATES		38.63	
EFT13248	22/05/2026	URL NETWORKS PTY LTD	URL SIP TRUNK - ADMIN BUILDING	1		55.60
INV 121153	02/05/2026	URL NETWORKS PTY LTD	URL SIP TRUNK - ADMIN BUILDING, 07/05/2026 TO 06/06/2026		55.60	
EFT13251	22/05/2026	LANDGATE	ANNUAL SLIP SUBSCRIPTION 50	1		2,681.00

INV 1582472	01/05/2026	LANDGATE	SLIP SUBSCRIPTION SERVICES ANNUAL CHARGE - SMALL NON COMMERCIAL CUSTOMER		2,681.00	
EFT13252	29/05/2026	GOLDSTONE MECHANICAL PTY LTD	MECHANICAL SERVICES	1		5,858.25
INV 0026	22/05/2026	GOLDSTONE MECHANICAL PTY LTD	VARIOUS WORKS ON ASSORTED PLANT		5,858.25	
EFT13253	29/05/2026	RED DUST LANDSCAPE SUPPLIES PTY LTD	MATERIALS FOR JOB	1		660.00
INV 0124	14/05/2026	RED DUST LANDSCAPE SUPPLIES PTY LTD	2X PACKS RED FACE BRICKS - TOWN HALL		660.00	
EFT13254	29/05/2026	TELSTRA	TELSTRA MOBILE CHARGES - 11/03/2026 TO 10/04/2026	1		339.96
INV 9900000108321	12/05/2026	TELSTRA	WORKS MOBILES, ADMIN MOBILES		339.96	
EFT13255	29/05/2026	NARROGIN BEARING SERVICE	PARTS FOR PLANT	1		53.33
INV 238680	30/04/2026	NARROGIN BEARING SERVICE	TRAILER PLUG ADAPTER - ISUZU D-MAX PC24, TRAILER PLUG ADAPTER - MITSUBISHI TRITON PC25, BOLTS FOR WATER TANK - ISUZU TIPPER PT21		53.33	
EFT13256	29/05/2026	BUNNINGS BUILDING SUPPLIES	ASSORTED CONSUMABLES	1		333.18
INV 2182/00381429	20/04/2026	BUNNINGS BUILDING SUPPLIES	MOULDING AND CLADDING - TOWN HALL		77.67	
INV 2183/00864095	26/04/2026	BUNNINGS BUILDING SUPPLIES	TILES & GROUT - TOWN HALL		255.51	
EFT13257	29/05/2026	GREAT SOUTHERN FUEL SUPPLIES	FUEL CARD CHARGES - MARCH 2026	1		1,959.00
INV 31032026	31/03/2026	GREAT SOUTHERN FUEL SUPPLIES	0PN, PN761, SMALL PLANT, PN01, BUSH FIRE		1,959.00	
EFT13258	29/05/2026	SECURITY & KEY DISTRIBUTORS	ASSORTED LOCKS AND KEYS	1		788.58
INV 102303	30/04/2026	SECURITY & KEY DISTRIBUTORS	ENTRANCE SET, DEADLOCK, BARREL AND KEYS AS PER QUOTE SUPPLIED - CRAFT HUB		788.58	
EFT13259	29/05/2026	OFFICEWORKS LTD	ASSORTED STATIONERY ITEMS	1		668.55
INV 629300454	30/04/2026	OFFICEWORKS LTD	ASSORTED STATIONERY ITEMS		668.55	
EFT13260	29/05/2026	SHIRE OF NARROGIN	PURCHASE OF EMULSION	1		1,300.00
INV 916	18/05/2026	SHIRE OF NARROGIN	1000L EMULSION - RURAL ROADS MAINTENANCE		1,300.00	
EFT13261	29/05/2026	SYNERGY	SYNERGY ACCOUNT CHARGES - 19/03/2026 TO 20/04/2026	1		2,311.64
INV 2600006713	22/04/2026	SYNERGY	BUSINESS ANYTIME CONSUMPTION, SUPPLY CHARGE - 24 SHAROW STREET		1,215.51	
INV 2592007715	22/05/2026	SYNERGY	BUSINESS ANYTIME CONSUMPTION, SUPPLY CHARGE - 24 SHAROW STREET		1,096.13	
EFT13262	29/05/2026	JMAC ENGINEERING PTY LTD	PART FOR JOB	1		196.90
INV 0289	14/05/2026	JMAC ENGINEERING PTY LTD	GALVANISED SHEET AND FABRICATION - SHIRE DEPOT		196.90	

EFT13263	29/05/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA INCORPORATED	2026 FULL MEMBERSHIP	1		560.00
INV 35321	01/05/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA INCORPORATED	2025-2026 FULL MEMBERSHIP DUES - TEAM LEADER		560.00	
EFT13264	29/05/2026	NUTRIEN AG SOLUTIONS	ASSORTED CONSUMABLES	1		5,088.62
INV 914269880	02/04/2026	NUTRIEN AG SOLUTIONS	WINH COPPER SULPHATE PENTAHYDRATE - EFFLUENT POND		352.00	
INV 914293874	09/04/2026	NUTRIEN AG SOLUTIONS	WHEELIE BINS 240L - RECREATION GROUNDS		673.20	
INV 914297175	10/04/2026	NUTRIEN AG SOLUTIONS	CAMLOCK FITTINGS - SMALL PLANT		14.30	
INV 914318404	14/04/2026	NUTRIEN AG SOLUTIONS	AGRR RECTORSEAL TRU BLUE WITH TFE 2 - TOWN PARKS, BGCC CONCRETE KWIKSET WESTBUILD 20 - RURAL ROAD MAINTENANCE		979.00	
INV 914369458	23/04/2026	NUTRIEN AG SOLUTIONS	PIPE FITTINGS - PORTABLE TOILETS		176.57	
INV 914373607	23/04/2026	NUTRIEN AG SOLUTIONS	55002182 PPLU WHEELIE BIN GREEN 240L (YELLOW LID) - RECREATION GROUNDS		448.80	
INV 914390892	28/04/2026	NUTRIEN AG SOLUTIONS	BOG BOOTS - STAFF PPE		123.75	
INV 914421541	01/05/2026	NUTRIEN AG SOLUTIONS	NUFA CRUCIAL 110L AND GENF TRICLOPYR 600 20L - RURAL ROAD MAINTENANCE		2,321.00	
EFT13265	29/05/2026	SHIRE OF CORRIGIN	STANDPIPE WATER CHARGES	1		120.10
INV 19991	14/05/2026	SHIRE OF CORRIGIN	STANDPIPE WATER CHARGES - BALFOUR STREET WORKS		120.10	
EFT13266	29/05/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	CONSUMABLES	1		51.90
INV DI25048945	05/05/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	ENTRANCE SET AND CAVITY SLIDER - 4 SHIRE STREET		67.51	
INV DC25001275	05/05/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	CREDIT FOR CAVITY SLIDER - 4 SHIRE STREET		-15.61	
EFT13267	29/05/2026	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	1		105.57
INV 0580	17/05/2026	TEAM GLOBAL EXPRESS PTY LTD	13/02/2026 TO STATE LIBRARY, 12/05/2026 TO WATER EXAMINERS		105.57	
EFT13268	29/05/2026	JH COMPUTER SERVICES PTY LTD	IT CONTRACT CHARGES - MARCH 2026	1		9,649.20
INV 007684-D01	31/03/2026	JH COMPUTER SERVICES PTY LTD	IT CONTRACT CHARGES - MARCH 2026, DATTO BCDR SR-3 SERVER BACKUP, DATTO SAAS PROTECTION, CYBER SECURITY PACKAGE, BFB INTERNET, STARLINK INTERNET, OFF BOARDING FEE FOR REMOVAL OF SERVICES		9,649.20	
EFT13269	29/05/2026	ELDERS RURAL SERVICES	STAFF PPE	1		259.90

INV 101-SI989137	30/04/2026	ELDERS RURAL SERVICES	BOOT ARGYLE ZIP BLACK TPU SZ 7.5 S/BBLUE,		259.90	
EFT13270	29/05/2026	EDGE PLANNING & PROPERTY	PLANNING SERVICES	1		4,189.35
INV 3206	04/05/2026	EDGE PLANNING & PROPERTY	AMENDMENT 10 REZONING OF LOTS 510 & 511 STONE STREET AND LAND EAST OF HARPER STREET		3,300.00	
INV 3216	14/05/2026	EDGE PLANNING & PROPERTY	TOWN PLANNING SERVICES - APRIL 2026		889.35	
EFT13271	29/05/2026	RED DUST REMOTE PLUMBING AND PUMPS	PLUMBING SERVICES	1		352.00
INV 443	13/05/2026	RED DUST REMOTE PLUMBING AND PUMPS	ANNUAL BACKFLOW DEVICE TESTING - MEMORIAL PARK		352.00	
EFT13272	29/05/2026	AMY RANKIN	REIMBURSEMENT - ITEMS AND SUPPLIES PURCHASED FOR VARIOUS SHIRE EVENTS	1		472.91
INV 29052026	29/05/2026	AMY RANKIN	22/01/2026 - REJECT SHOP - AUSTRALIA DAY CATERING \$27.50, 22/01/2026 - COLES - AUSTRALIA DAY CATERING \$21.00, 28/12/2025 REJECT SHOP - GENERAL CATERING TRAYS FOR SERVING \$9.00, 26/02/2026 - THING A ME BOBS - HERITAGE FESTIVAL CONSUMABLES \$26.48, 09/04/2026 - TEMPEST MUSIC - HERITAGE FESTIVAL GIFTS \$96.75, 18/04/2026 - PINGELLY IGA - HERITAGE FESTIVAL CONSUMABLES \$18.70, 25/01/2026 - PINGELLY IGA - AUSTRALIA DAY CATERING \$6.50, 14/01/2026 - COLES - SENIORS EVENTS PRIZES \$44.00, 27/11/2025 - PINGELLY IGA - VOLUNTEERS CATERING - CHRISTMAS DECORATIONS \$33.00, 01/11/2025 - REJECT SHOP - CHRISTMAS DECORATIONS \$37.00, 04/11/2025 - AMAZON - CHRISTMAS DECORATIONS \$152.98		472.91	
EFT13273	29/05/2026	LG BEST PRACTICES PTY LTD	FINANCIAL SERVICES APRIL 2026	1		19,074.00
INV 23202	12/02/2026	LG BEST PRACTICES PTY LTD	CORPORATE RATES TRAINING - ADMIN STAFF		550.00	
INV 23239	28/02/2026	LG BEST PRACTICES PTY LTD	RATES SERVICES - FEBRUARY 2026		3,388.00	
INV 23271	31/03/2026	LG BEST PRACTICES PTY LTD	EOM SUPPORT - FEB 26		1,584.00	
INV 23272	31/03/2026	LG BEST PRACTICES PTY LTD	BUDGET REVIEW SUPPORT		2,288.00	
INV 23270	31/03/2026	LG BEST PRACTICES PTY LTD	RATES SERVICES - MARCH 2026		4,400.00	
INV 23351	30/04/2026	LG BEST PRACTICES PTY LTD	EOM FINANCIAL SUPPORT (MARCH 2026)		1,452.00	
INV 23352	30/04/2026	LG BEST PRACTICES PTY LTD	FINANCIAL SERVICES APRIL 2026		5,412.00	
TOTAL EFT						332,736.76

PAYROLL	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
EFT13215	08/05/2026	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	1		1,199.66
EFT13231	08/05/2026	LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) LGRCEU	PAYROLL DEDUCTIONS	1		44.00

EFT13232	08/05/2026	AUSTRALIAN SERVICES UNION OF WA	PAYROLL DEDUCTIONS	1		26.50
EFT13235	22/05/2026	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	1		1,199.66
EFT13249	22/05/2026	LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) LGRCEU	PAYROLL DEDUCTIONS	1		44.00
EFT13250	22/05/2026	AUSTRALIAN SERVICES UNION OF WA	PAYROLL DEDUCTIONS	1		26.50
DD14760.1	05/05/2026	AWARE SUPER	PAYROLL DEDUCTIONS	1		7,827.85
DD14760.2	05/05/2026	WEST STATE SUPER AND GESB SUPER	SUPERANNUATION CONTRIBUTIONS	1		194.21
DD14760.3	05/05/2026	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1		438.46
DD14760.4	05/05/2026	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	1		271.40
DD14760.5	05/05/2026	AUSTRALIAN ETHICAL RETAIL SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1		15.70
DD14760.6	05/05/2026	MLC	SUPERANNUATION CONTRIBUTIONS	1		577.77
DD14760.7	05/05/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		878.23
DD14760.8	05/05/2026	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14760.9	05/05/2026	AMP SUPER FUND	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14792.1	19/05/2026	AWARE SUPER	PAYROLL DEDUCTIONS	1		7,872.40
DD14792.2	19/05/2026	WEST STATE SUPER AND GESB SUPER	SUPERANNUATION CONTRIBUTIONS	1		222.35
DD14792.3	19/05/2026	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1		493.85
DD14792.4	19/05/2026	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	1		130.67
DD14792.5	19/05/2026	AUSTRALIAN ETHICAL RETAIL SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1		50.94
DD14792.6	19/05/2026	MLC	SUPERANNUATION CONTRIBUTIONS	1		806.56
DD14792.7	19/05/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		880.28
DD14792.8	19/05/2026	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14792.9	19/05/2026	AMP SUPER FUND	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14760.10	05/05/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1		172.31

DD14760.11	05/05/2026	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	1		427.81
DD14760.12	05/05/2026	HESTA SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		288.47
DD14760.13	05/05/2026	MERCER	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14792.10	19/05/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1		196.82
DD14792.11	19/05/2026	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	1		452.44
DD14792.12	19/05/2026	HESTA SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		288.47
DD14792.13	19/05/2026	MERCER	SUPERANNUATION CONTRIBUTIONS	1		302.35
TOTAL PAYROLL						26,918.71

DIRECT DEBIT	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
DD14808.1	14/05/2026	BENDIGO BANK CREDIT CARDS	CEO CREDIT CARD RECONCILIATION - APRIL 2026	1		6,946.26
INV 30042026	30/04/2026	BENDIGO BANK CREDIT CARDS	02/04/2026 PINGELLY IGA - EASTER EGGS, PINGELLY YOUTH GROUP \$38.00, 04/04/2026 CLAUDE AI - CLAUDE PRO SUBSCRIPTION - 02/04/2026 TO 02/05/2026 \$29.16, 04/04/2026 INTERNATIONAL TRANSACTION - FEE \$0.87, 10/04/2026 PINGELLY CAFE - CATERING, BLESSINGS OF THE ROADS \$500.00, 10/04/2026 MYER - MATERIALS, HERITAGE FESTIVAL \$587.90, 12/04/2026 OFFICEWORKS - SALARY SACRIFICED ITEM \$2803.95, 15/04/2026 COLES - CATERING SUPPLIES FOR COUNCIL KITCHEN \$128.85, 15/04/2026 COLES - CATERING SUPPLIES FOR COUNCIL KITCHEN \$7.80, 16/04/2026 RILEY MARING MEDIA - GENERAL AREA PROMOTION \$2200.00, 16/04/2026 PINGELLY IGA - CONSUMABLES, ADMIN OFFICE \$4.60, 16/04/2026 PINGELLY IGA - CONSUMABLES, ADMIN OFFICE \$21.05, 18/04/2026 FOXIT SOFTWARE - FOXIT PDF SUITE PRO FOR TEAMS YEARLY PLAN, 16/04/2026 TO 16/05/2026, 18/04/2026 INTERNATIONAL TRANSACTION - FEE \$1.28, 19/04/2026 JB HIFI - MICROPHONES / RADIOS FOR COMMUNICATION \$99.00, 22/04/2026 YACWA - YOUTH AFFAIRS COUNCIL OF WA - ANNUAL YACWA ORGANISATION MEMBERSHIP \$350.00, 24/04/2026 PINGELLY CAFE - MEETING CATERING \$127.00, 29/04/2026 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	6,946.26	
DD14809.1	14/05/2026	BENDIGO BANK CREDIT CARDS	EMW CREDIT CARD RECONCILIATION - APRIL 2026	1		416.44
INV 30042026	30/04/2026	BENDIGO BANK CREDIT CARDS	03/04/2026 INGOT HOTEL - STAFF ACCOMMODATION, CCAWA SEMINAR \$400.00, 03/04/2026 PINGELLY IGA - CONSUMABLES, BLESSING OF THE ROADS \$6.29, 03/04/2026 PINGELLY IGA - CONSUMABLES, BLESSING OF THE ROADS \$6.15, 29/04/2026 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	416.44	
DD14810.1	14/05/2026	BENDIGO BANK CREDIT CARDS	MCCS CREDIT CARD RECONCILIATION - APRIL 2026	1		153.66

INV 30042026	30/04/2026	BENDIGO BANK CREDIT CARDS	02/04/2026 PILA GROUP - FLAG POLE REPLACEMENT HOOKS \$89.76, 21/04/2026 PINGELLY IGA - CONSUMABLES, BATTERIES \$20.10, 21/04/2026 PINGELLY IGA - CONSUMABLES, DOG FOOD \$39.80, 29/04/2026 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	153.66	
TOTAL DIRECT DEBIT						7,516.36
GRAND TOTAL						367,171.83

Credit card transactions for the current month

CEO

Date	Transaction	Description	Amount
5/05/2026	Claude Ai	Claude Pro Subscription	\$ 27.87
5/05/2026	International Transaction	Fee	\$ 0.84
6/05/2026	Pingelly Hotel	Lunch for WALGA visit	\$ 50.50
6/05/2026	Pingelly IGA	Catering for Mitigation	\$ 94.00
6/05/2026	The Reject Shop	Assorted Consumables	\$ 40.25
6/05/2026	Coles	Assorted Consumables	\$ 147.70
8/05/2026	Pingelly IGA	Catering for Youth Advisory Group	\$ 30.59
10/05/2026	JB Hi-Fi	Equipment for Youth Group	\$ 1,345.99
10/05/2026	Nutribullet	Equipment for Youth Group	\$ 249.95
11/05/2026	Amazon	Equipment for Youth Group	\$ 352.89
18/05/2026	Foxit Software	Foxit PDF Suite Pro - Monthly Plan	\$ 42.80
18/05/2026	International Transaction	Fee	\$ 1.28
21/05/2026	Amazon	Equipment for Youth Group	\$ 76.36
21/05/2026	Amazon	Equipment for Youth Group	\$ 10.43
23/05/2026	Myer	Refund - Tables for Heritage Festival	-\$ 587.90
30/05/2026	Bendigo Bank	Credit Card Fee	\$ 4.00
Total May 2026			\$ 1,887.55

EMW

Date	Transaction	Description	Amount
1/05/2026	Autodesk	Annual subscription	\$ 896.50
2/05/2026	Caltex	Fuel for EMW Vehicle	\$ 55.00
30/05/2026	Bendigo Bank	Fee	\$ 4.00
Total May 2026			\$ 955.50

MCCS

Date	Transaction	Description	Amount
1/05/2026	Chat GPT	AI Subscription	\$ 27.27
1/05/2026	International Transaction	Fee	\$ 0.82
16/05/2026	Pingelly Hotel	Catering for Staff Meeting	\$ 28.79
20/05/2026	Pentanet	Internet Service - 17 Queen St, April 2026	\$ 34.03
20/05/2026	Pingelly Hotel	Refreshments for council chambers 20 May 2026 C	\$ 68.68
20/05/2026	Pingelly IGA	Consumables and refreshment for the Council Cha	\$ 99.00
20/05/2026	Pingelly IGA	Consumables and refreshment for the Council Cha	\$ 37.88
28/05/2026	Pentanet	Internet Service - 17 Queen St, May 2026	\$ 115.00
30/05/2026	Bendigo Bank	Credit Card Fee	\$ 4.00
31/05/2026	Chat GPT	AI Subscription	\$ 27.27
31/05/2026	International Transaction	Fee	\$ 0.82
Total May 2026			\$ 443.56

Fuel Card Transactions for the current month

CEO	OPN
8/05/2026	
16/05/2026	
23/05/2026	
23/05/2026	
31/05/2026	
31/05/2026	

Litres	Amount
65.34	\$ 166.94
54	\$ 127.17
60.08	\$ 144.13
-	\$ 0.38
57.66	\$ 124.20
-	\$ 0.38
237.08	\$ 563.20

EWM	PN01
19/05/2026	

37.41	\$ 69.40
37.41	\$ 69.40

P100	Small Plant
4/05/2026	
19/05/2026	

62.19	\$ 125.31
103.05	\$ 191.16
165.24	\$ 316.47

Bush Fire Truck	PN322
6/05/2026	
6/05/2026	
8/05/2026	
8/05/2026	
8/05/2026	
15/05/2026	
16/05/2026	
16/05/2026	

Litres	Amount
5.02	\$ 9.61
15.09	\$ 39.46
8.04	\$ 15.40
108.08	\$ 276.14
34.55	\$ 88.28
76.66	\$ 180.53
24.64	\$ 58.03
9.06	\$ 16.81
281.14	\$ 684.26

MF	PN761
8/05/2026	

Litres	Amount
27.81	\$ 53.26
27.81	\$ 53.26

INVOICE TOTAL

\$ 1,686.59

16. DIRECTORATE OF WORKS

Nil

17. ELECTED MEMBERS MOTIONS WITH PREVIOUS NOTICE

Nil

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

Nil

19. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

13751 Cr Angela Trethewey moved, Cr Danielle Summers seconded

Voting Requirements:

Simple Majority

Recommendation and Council Decision:

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.

Carried Unanimously 6 votes to 0

For:	President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Robert Howell, Cr Danielle Summers & Cr Angela Tretheway
Against:	Nil

19.1 Confidential Item – Tender – RFT02/25.26 – Design and Construction of the Pingelly Off Road Vehicle Area

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:

- (c) *a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;*

13752 Cr Danielle Summers moved, Cr Angela Trethewey seconded

Voting Requirements:

Simple Majority

Recommendation and Council Decision:

That Council decline the Tender received in response to the RFT02/25.26 – Design and Construction of the Pingelly Off Road Vehicle Area.

Carried Unanimously 6 votes to 0

For:	President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Robert Howell, Cr Danielle Summers & Cr Angela Tretheway
Against:	Nil

<p>13753 Deputy President Peter Wood moved, Cr Robert Howell seconded</p> <p>Voting Requirements: Simple Majority</p> <p>Recommendation and Council Decision:</p> <p>That the meeting be re-opened to the public.</p> <p>Carried Unanimously 6 votes to 0</p>	
For:	President Jackie McBurney, Deputy Peter Wood, Cr Bryan Hotham, Cr Robert Howell, Cr Danielle Summers & Cr Angela Tretheway
Against:	Nil

20. CLOSURE OF MEETING

The Chairman declared the meeting closed at 03.10pm.

<p>These minutes were confirmed by Council at the Ordinary Council Meeting held on</p> <p>.....</p> <p>Signed.....</p> <p>Presiding Person at the meeting at which the minutes were confirmed.</p>
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