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Council Agenda

Shire of Pingelly

Ordinary Council Meeting

Wednesday 16 September 2026

2:00 pm

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



Shire of Pingelly

Notice of Meeting

Notice is given that a meeting of the Council will be held in the Council Chambers, 17 Queen Street on Wednesday 16 September 2026, commencing at 2pm.

Your attendance is respectfully requested.

Disclaimer

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

A handwritten signature in black ink, appearing to be "A. Dover", is located above the name of the Chief Executive Officer.

Andrew Dover
Chief Executive Officer

PUBLIC QUESTION TIME INFORMATION

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

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

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

Risk Framework

Consequence Rating

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

Likelihood Rating

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

Risk Matrix

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

Risk Acceptance Criteria

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

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1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chairman to declare the meeting open.

2. ACKNOWLEDGEMENT OF COUNTRY

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

3. ANNOUNCEMENTS BY THE PRESIDING MEMBER

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

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

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

6. PUBLIC QUESTION TIME

Please see Public Question Time Information on page 3.

7. APPLICATIONS FOR LEAVE OF ABSENCE

8. DISCLOSURES OF INTEREST

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

9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.1. Confirmation of Minutes of Previous Meetings – 19 August 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.

Voting Requirements:

Simple Majority required

Recommendation:

That the Minutes of the Ordinary Meeting of the Council of the Shire of Pingelly held in the Council Chambers on 19 August 2026 be confirmed.

Moved: _____ Seconded: _____

10. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

11. ITEMS BROUGHT FORWARD DUE TO PERSONS ATTENDING

12. REPORTS OF COMMITTEES

12.1. Reports of Committees of Council

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

AUGUST

21st Wheatbelt Forum in Northam
26th Regular meeting with CEO and Deputy
26th Book Week Parade at Primary School
26th Volunteer Celebration Event in Pocket Park/ Craft Hub
27th Heritage Festival Meeting
28th Parliamentary Inquiry into Local Government Sustainability
31st School Council Meeting

SEPTEMBER

2nd PRACC Bard AGM
8th LEMC in Wandering
9th Regular meeting with School Principal
9th Regular meeting with CEO and Deputy
10th ALGWA online masterclass
14th Meeting with Tidy Towns Committee
16th Corporate Discussion
16th Ordinary Council Meeting

13.2. Memorials

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

13.3. Celebrations

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

14. OFFICE OF THE CHIEF EXECUTIVE OFFICER

14.1. Adoption of Council Policy 3.12 Dual Naming of Places

File Reference:	ADM0487
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Council Policy 3.12 Dual Naming of Places
Previous Reference:	Nil

Summary

Council is requested to adopt new Council Policy 3.12 Dual Naming of Places, which establishes a process for the co-equal use of Noongar and English names for places within the Shire's jurisdiction.

Background

The Shire of Pingelly has prepared new Council Policy 3.12 Dual Naming of Places to recognise the enduring connection of Noongar people and other Aboriginal peoples to Country within the Shire of Pingelly, and to give formal effect to the co-equal use of Noongar and English names for places within the Shire's jurisdiction.

The Policy applies to places the Shire has authority to name by Council resolution without requiring formal Landgate or WA Geographic Names Committee (WAGNC) approval, including public buildings and facilities, components of reserves, parks and reserves given a colloquial or administrative name, and precincts or town centre areas. It does not apply to roads, streets or thoroughfares, or to names requiring formal State gazettal, which remain subject to separate processes.

Comment

Under the Policy, the Pingelly Cultural Advisory Committee (PCAC) or any other body may initiate a proposal for dual naming, or for the use of a Noongar name alone. The PCAC is responsible for consulting with the relevant Noongar language custodians and community to recommend a name and its correct spelling to Council.

Council then considers the PCAC's recommendation and resolves whether to adopt a dual name, retain the existing name, or adopt the Noongar name alone. Public consultation is not required for this decision. Once adopted, dual names are applied to Shire signage and official publications.

The Policy has been developed consistent with the Shire's Reconciliation Action Plan and the Geographic Names Act 2022 (WA), and is now presented to Council for adoption.

Consultation

Nil.

Statutory Environment

Section 2.7(2)(b) of the *Local Government Act 1995* provides that one of the functions of a Council is to determine the local government's policies.

Geographic Names Act 2022 (WA).

Policy Implications

Council Policy 3.12 Dual Naming of Places (new).

Financial Implications

Nil.

Strategic Implications

Outcome 1 Pingelly is an acclaimed hub of creativity, culture and heritage in the Wheatbelt
Objective 1.2 Grow respect for and celebration of cultural diversity
Action 1.2.1 Consult with the Wilman Noongar people to explore and adopt dual naming for key places and buildings.
Action 1.2.2 Develop a dual naming policy for places, buildings and roads.

Risk Implications

Risk:	If the Policy is not adopted, the Shire has no formal framework for considering and implementing requests for dual naming of places, which may affect community and cultural outcomes and consistency of decision-making.		
Consequence Theme:	Reputational	Impact:	Minor
Consequence:	Low impact, limited to a small number of complaints or reduced visitation during the trial period.		
Likelihood Rating:	Possible	Risk Matrix:	Low (6)
Action Plan:	Risk is acceptable with adequate controls, managed by routine procedures and subject to annual monitoring.		

Voting Requirements:
Simple Majority required

Officers Recommendation:

That Council adopt Council Policy 3.12 Dual Naming of Places as attached.

Moved: _____ Seconded: _____



1. PURPOSE

- 1.1 To recognise the enduring connection of Noongar people and other Aboriginal peoples to Country within the Shire of Pingelly, and to give formal effect to the co-equal use of Noongar and English names for places within the Shire's jurisdiction.

2. SCOPE

- 2.1 This Policy is applicable to the Shire of Pingelly and its operations.
- 2.2 This Policy applies to the naming of places that the Shire of Pingelly has authority to name by Council resolution, without requiring formal Landgate or WA Geographic Names Committee (WAGNC) approval. This includes:
- Public buildings, facilities, and community infrastructure (e.g. recreation centres, halls, aquatic centres)
 - Components of reserves (e.g. pavilions, ovals, gardens, courts)
 - Parks and reserves where the Shire assigns a colloquial/administrative name for local use
 - Precincts, town centre areas, and other locally-defined places

This Policy does not apply to roads, streets, or thoroughfares, or to names requiring formal gazettal by the State (localities, natural features), which are subject to a separate process.

3. DEFINITIONS

Dual naming means the simultaneous, co-equal use of a Noongar name and an English name for the same place, with neither name subordinate to the other.

Pingelly Cultural Advisory Committee (PCAC) means the Shire's advisory body representing the Traditional Owners of the area and each Aboriginal family in Pingelly, constituted to advise Council on matters of cultural significance.

4. POLICY STATEMENT

- 4.1 The Shire of Pingelly supports the dual naming of places within its jurisdiction.
- 4.2 The PCAC or any other body may initiate a proposal to commence dual naming of a place or use of a Noongar name.
- 4.3 The PCAC is responsible for consulting with the relevant Noongar language custodians and community to recommend a name and its correct spelling to Council.

- 4.4 Council will consider PCAC's recommendation and resolve whether to adopt a dual name. Public consultation is not required for this decision.
- 4.5 Council also has the discretion to continue with the existing name or adopt the Noongar name alone.
- 4.6 Once adopted, the dual name will be applied to Shire signage and official publications.

5. RELATED DOCUMENTATION / LEGISLATION

Local Government Act 1995 (WA)

Geographic Names Act 2022 (WA)

Reconciliation Action Plan

Road Naming Policy

6. REVIEW DETAILS

Review Frequency	Bi-Annually
Council Adoption	

14.2. Adoption of Council Policy 7.20 Artificial Intelligence (AI) Use

File Reference:	ADM0487
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Council Policy 7.20 Artificial Intelligence (AI) Use
Previous Reference:	Nil

Summary

Council is requested to adopt new Council Policy 7.20 Artificial Intelligence (AI) Use, which provides guidance on the responsible, safe and effective use of AI tools by the Shire, its operations and external stakeholders.

Background

The use of Artificial Intelligence (AI) tools, including generative AI, is becoming increasingly common in the workplace and offers opportunities to improve efficiency, productivity and the quality of services provided to the community. At the same time, the use of AI carries risks around accuracy, bias, privacy, security and accountability that need to be appropriately managed.

A draft Council Policy 7.20 Artificial Intelligence (AI) Use has been prepared to provide clear guidance to staff and Councillors on the appropriate use of AI tools for Shire business.

Comment

The draft Policy supports and encourages the use of Generative AI tools, being AI that produces content such as text, images, analysis or code in response to a prompt for review by a person before use, where such use is consistent with the Policy.

The use of Agentic AI, being AI capable of independently planning or executing multi-step tasks, taking actions, or making or actioning decisions without direct human review at each step, is prohibited. All decisions are to be made by a staff member or Councillor under a 'human-in-the-loop' model, with staff and Councillors remaining accountable for their decisions and any AI-assisted content they produce or release.

Key requirements of the draft Policy include: independent checking of AI-generated content for accuracy, bias and fitness for purpose; use only of AI tools approved by the Chief Executive Officer for Shire business; a prohibition on entering confidential, sensitive, personal or commercially sensitive information into unapproved AI tools; human authorship or review of all customer and community-facing communication; and management of AI-related records in accordance with the State Records Act 2000 and Council Policy 9.1 Management of Council Records.

The draft Policy is also to be read in conjunction with the Employee Code of Conduct, the Code of Conduct for Council Members, Committee Members and Candidates, and Council Policy 7.14 Communications and Social Media Policy.

Consultation

Nil.

Statutory Environment

Section 2.7(2)(b) of the *Local Government Act 1995* provides that one of the functions of a Council is to determine the local government's policies.

Privacy and Responsible Information Sharing Act 2024 (WA).

State Records Act 2000.

Policy Implications

Council Policy 7.20 Artificial Intelligence (AI) Use (new).

Financial Implications

Nil.

Strategic Implications

Outcome 10 Effective leadership and governance
Objective 10.1 Provide strong, effective, and accountable leadership
The 2022 MARKYT® Community Scorecard found 75% of community members rated the Shire positively on embracing change, innovation and new technology.

Risk Implications

Risk:	Without an approved Policy, the use of AI tools by staff and Councillors may occur inconsistently and without adequate safeguards around accuracy, privacy, security and accountability.		
Consequence Theme:	Reputational	Impact:	Minor
Consequence:	Low impact, limited to a small number of complaints or reduced visitation during the trial period.		
Likelihood Rating:	Possible	Risk Matrix:	Low (6)
Action Plan:	Risk is acceptable with adequate controls, managed by routine procedures and subject to annual monitoring.		

Voting Requirements:

Simple Majority required

Officers Recommendation:

That Council adopt Council Policy 7.20 Artificial Intelligence (AI) Use as attached.

Moved: _____ Seconded: _____

7.20 Artificial Intelligence (AI) Use

1. PURPOSE

- 1.1 To provide guidance on the responsible, safe and effective use of Artificial Intelligence (AI) tools.

2. SCOPE

- 2.1 This Policy is applicable to the Shire of Pingelly, its operations and external stakeholders.

3. DEFINITIONS

Artificial Intelligence (AI) means software or tools that use machine learning, large language models or similar technology to generate text, images, analysis, code or other content, or to support decision-making.

Generative AI means AI that produces content, such as text, images, analysis or code, in response to a prompt, for review by a person before use.

Agentic AI means AI capable of independently planning or executing multi-step tasks, taking actions, or making or actioning decisions without direct human review at each step.

4. POLICY STATEMENT

- 4.1 The use of Generative AI tools is supported and encouraged to improve efficiency, productivity and the quality of services provided to the community, where such use is consistent with this Policy.
- 4.2 The use of Agentic AI is prohibited by this Policy i.e. AI must not be a decision-maker. All decisions are to be made by a staff member or Councillor in a 'human-in-the-loop' model. Staff and Councillors remain accountable for their decisions.
- 4.3 All documents, their recommendations and accuracy, remain the responsibility of the staff member or Councillor who produces or releases it, regardless of AI involvement.
- 4.4 Staff and Councillors must independently check AI-generated content for factual accuracy, bias, and fitness for purpose prior to use.
- 4.5 AI software and tools may only be used for Shire business once approved by the Chief Executive Officer. Unapproved AI tools, including free or personal AI accounts, must not be used for Shire business.
- 4.6 Confidential, sensitive, personal or commercially sensitive information must not be input into any AI tool that has not been approved for that purpose, having regard to the privacy and security settings of the tool and the Shire's obligations under the *Privacy and Responsible Information Sharing Act 2024*

(WA).

- 4.8 All customer and community-facing communication must be authored or reviewed by a staff member before release.
- 4.9 Records created or received using AI must be managed in accordance with the *State Records Act 2000* and Council Policy 9.1 *Management of Council Records*.
- 4.10 The use of AI tools must be considered in conjunction with the *Employee Code of Conduct*; the *Code of Conduct for Council Members, Committee Members and Candidates*; and *Council Policy 7.14 Communications and Social Media Policy*.

5. RELATED DOCUMENTATION / LEGISLATION

Local Government Act 1995

Privacy and Responsible Information Sharing Act 2024 (WA)

State Records Act 2000

WA Government Artificial Intelligence Policy

Council Policy 7.14 Communications and Social Media Policy

Council Policy 9.1 Management of Council Records

Employee Code of Conduct

Code of Conduct for Council Members, Committee Members and Candidates

6. REVIEW DETAILS

Review Frequency	Bi-Annually
Council Adoption	

15. DIRECTORATE OF CORPORATE AND COMMUNITY SERVICES

15.1. Monthly Statement of Financial Activity – July 2026

File Reference:	ADM0075
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Manager Finance
Disclosure of Interest:	Nil
Attachments:	15.1 (i) Monthly Statement of Financial Activity 15.1 (ii) Variances at Sub Program Level 15.1 (iii) 2026 2027 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 July 2026.

Operating revenue is below year-to-date budget largely due to rates being struck in August and operating expenditure against the year-to-date budget is below year-to-date budget largely due to depreciation expense which can only be run after 25/26 financials have been audited.

A comparative cash position against last year is shown below:

	31/07/2026	31/07/2025
Current Position	3,642,647	2,428,682
Municipal Bank	2,364,993	1,190,632
Reserve Bank	1,277,654	1,238,050
Rates Collected	1,297	20,333

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 2026/27.

Strategic Implications

Business as usual.

Risk Implications

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

Voting Requirements:
Simple Majority Required

Officers Recommendation:

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

Moved: _____ Seconded: _____

SHIRE OF PINGELLY

MONTHLY FINANCIAL REPORT

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

For the period ended 31 July 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 JULY 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	2,796,189	233,015	0	(233,015)	(100.00%)	▼
Grants, subsidies and contributions	927,897	77,322	178,072	100,750	130.30%	▲
Fees and charges	454,747	37,884	17,390	(20,494)	(54.10%)	▼
Interest revenue	82,366	6,861	738	(6,123)	(89.24%)	
Other revenue	77,900	6,487	1,373	(5,114)	(78.83%)	
Profit on asset disposals	69,000	5,750	0	(5,750)	(100.00%)	
	4,408,099	367,319	197,573	(169,746)	(46.21%)	
Expenditure from operating activities						
Employee costs	(2,461,662)	(207,045)	(166,514)	40,531	19.58%	▲
Materials and contracts	(1,955,218)	(162,033)	(123,876)	38,157	23.55%	▲
Utility charges	(222,254)	(18,504)	(3,736)	14,768	79.81%	▲
Depreciation	(3,360,000)	(279,995)	0	279,995	100.00%	▲
Finance costs	(74,380)	(6,196)	0	6,196	100.00%	
Insurance	(240,746)	(19,958)	(4,647)	15,311	76.72%	▲
Other expenditure	(79,381)	(6,611)	(2,049)	4,562	69.01%	
Loss on asset disposals	(18,522)	(1,543)	0	1,543	100.00%	
	(8,412,163)	(701,885)	(300,822)	401,063	57.14%	
Amounts excluded from operating activities	3,309,522	275,788	388	(275,400)	(99.86%)	▼
Amount attributable to operating activities	(694,542)	(58,778)	(102,861)	(44,083)	(75.00%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,803,673	150,304	0	(150,304)	(100.00%)	▼
Proceeds from disposal of property, plant and equipment	165,457	0	0	0		
Proceeds from financial assets at amortised cost - self supporting loans	25,699	0	0	0		
	1,994,829	150,304	0	(150,304)	(100.00%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,166,435)	(130,774)	0	130,774	100.00%	▲
Acquisition of infrastructure	(2,086,955)	(173,898)	(21,326)	152,572	87.74%	▲
Payments for financial assets at amortised cost - self supporting loans	(25,699)	0	0	0		
	(3,279,089)	(304,672)	(21,326)	283,346	93.00%	
Amount attributable to investing activities	(1,284,260)	(154,368)	(21,326)	133,042	86.18%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	167,000	0	0	0		
	167,000	0	0	0		
Outflows from financing activities						
Repayment of borrowings	(252,607)	0	0	0		
Payments for principal portion of lease liabilities	(22,196)	0	0	0		
Transfer to reserves	(90,627)	0	0	0		
	(365,430)	0	0	0		
Amount attributable to financing activities	(198,430)	0	0	0		
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2,166,789	2,166,789	2,218,569	51,780	2.39%	
Amount attributable to operating activities	(694,542)	(58,778)	(102,861)	(44,083)	(75.00%)	▼
Amount attributable to investing activities	(1,284,260)	(154,368)	(21,326)	133,042	86.18%	▲
Amount attributable to financing activities	(198,430)	0	0	0		
Surplus or deficit after imposition of general rates	(10,443)	1,953,643	2,094,382	140,739	7.20%	

KEY INFORMATION

- ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 - ▲ Indicates a variance with a positive impact on the financial position.
 - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF PINGELLY
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2026

	Actual 30 June 2026	Actual as at 31 July 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,972,986	3,564,565
Trade and other receivables	518,567	657,848
Other financial assets	85,414	85,414
Inventories	31,805	17,792
Other assets	0	0
Non-current assets classified as held for sale	0	0
TOTAL CURRENT ASSETS	4,608,772	4,325,619
NON-CURRENT ASSETS		
Trade and other receivables	72,645	72,257
Other financial assets	0	0
Inventories	0	0
Investment in associate	0	0
Property, plant and equipment	29,024,074	29,024,074
Infrastructure	84,114,990	84,136,316
Right-of-use assets	266,589	266,589
Investment property	0	0
Intangible assets	0	0
TOTAL NON-CURRENT ASSETS	113,478,298	113,499,236
TOTAL ASSETS	118,087,070	117,824,855
CURRENT LIABILITIES		
Trade and other payables	453,541	288,309
Other liabilities	589,762	589,762
Lease liabilities	22,197	22,197
Borrowings	252,607	252,607
Employee related provisions	251,808	251,808
Other provisions	0	0
TOTAL CURRENT LIABILITIES	1,569,915	1,404,683
NON-CURRENT LIABILITIES		
Other liabilities	0	0
Lease liabilities	0	0
Borrowings	1,517,242	1,517,242
Employee related provisions	109,090	109,090
Other provisions	0	0
TOTAL NON-CURRENT LIABILITIES	1,626,332	1,626,332
TOTAL LIABILITIES	3,196,247	3,031,015
NET ASSETS	114,890,823	114,793,840
EQUITY		
Retained surplus	30,976,907	30,879,994
Reserve accounts	1,277,654	1,277,654
Revaluation surplus	82,636,194	82,636,194
TOTAL EQUITY	114,890,755	114,793,842

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

SHIRE OF PINGELLY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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 with exception to the following:

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 July 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 2026-27 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
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

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

2 NET CURRENT ASSETS INFORMATION

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

Current assets

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

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Adopted Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 31 July 2026
	\$	\$	\$
	3,972,986	3,972,986	3,564,565
	518,567	518,567	657,848
	85,414	85,414	85,414
	31,805	31,805	17,792
	4,608,772	4,608,772	4,325,619
	(453,541)	(453,541)	(288,309)
	(589,762)	(589,762)	(589,762)
	(22,197)	(22,197)	(22,197)
	(252,607)	(252,607)	(252,607)
	(251,808)	(251,808)	(251,808)
	(1,569,915)	(1,569,915)	(1,404,683)
	3,038,857	3,038,857	2,920,936
2(b)	(825,288)	(820,288)	(820,288)
	2,213,569	2,218,569	2,100,648

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Less: Current assets not expected to be received at end of year
- Financial assets at amortised cost - self supporting loans
- Other liabilities Investment

Add: Current liabilities not expected to be cleared at the end of the year
- Current portion of lease liabilities
- Current portion of borrowings

Add: Current liabilities covered by funds held in reserve account
- Current portion of employee benefit provisions

Total adjustments to net current assets

	(1,277,654)	(1,277,654)	(1,277,654)
	(25,699)	(25,699)	(25,699)
	(5,000)		
	22,197	22,197	22,197
	252,607	252,607	252,607
	208,261	208,261	208,261
2(a)	(825,288)	(820,288)	(820,288)

(c) Amounts excluded from operating activities

Less: Profit on asset disposals
Add: Loss on disposal of assets
Add: Depreciation
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates

Total amounts excluded from operating activities

Adopted Budget Estimates 30 June 2027	YTD Budget Estimates 31 July 2026	YTD Actual 31 July 2026
\$	\$	\$
(69,000)	(5,750)	0
18,522	1,543	0
3,360,000	279,995	0
		388
3,309,522	275,788	388

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

SHIRE OF PINGELLY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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 2026-27 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates			
Timing - Rates struck in August	(233,015)	(100.00%)	▼
Grants, subsidies and contributions			
Timing	100,750	130.30%	▲
Fees and charges			
Timing - will even over time	(20,494)	(54.10%)	▼
Expenditure from operating activities			
Employee costs			
Due to vacant positions	40,531	19.58%	▲
Materials and contracts			
Timing of works and services	38,157	23.55%	▲
Utility charges			
Timing - will even over time	14,768	79.81%	▲
Depreciation			
Timing - Depreciation not to be run until audit finalised	279,995	100.00%	▲
Insurance			
Timing - Await first instalment	15,311	76.72%	▲
Amounts excluded from operating activities			
Timing - Depreciation not to be run until audit finalised	(275,400)	(99.86%)	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions			
Timing - grants yet to be received	(150,304)	(100.00%)	▼
Outflows from investing activities			
Acquisition of property, plant and equipment			
Timing - Loader; Traffic lights, CEO vehicle, tourist park, cardboard recycling	130,774	100.00%	▲
Acquisition of infrastructure			
Timing of capital works (sealing pgm, HVRA, Oval, Youth Pcnt)	152,572	87.74%	▲

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 JULY 2026**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.17 M	\$2.17 M	\$2.22 M	\$0.05 M
Closing	(\$0.01 M)	\$1.95 M	\$2.09 M	\$0.14 M
Refer to Statement of Financial Activity				

Cash and cash equivalents			Payables		Receivables	
	\$3.56 M	% of total		\$0.29 M	% Outstanding	
Unrestricted Cash	\$2.29 M	64.2%	Trade Payables	\$0.01 M		
Restricted Cash	\$1.28 M	35.8%	0 to 30 Days		100.0%	
			Over 30 Days		0.0%	
			Over 90 Days		0.0%	
Refer to Statement of Financial Activity			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)
	(\$0.69 M)	(\$0.06 M)	(\$0.10 M)	(\$0.04 M)
Refer to Statement of Financial Activity				

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$0.00 M	% Variance	YTD Actual	\$0.18 M	% Variance	YTD Actual	\$0.02 M	% Variance
YTD Budget	\$0.23 M	(100.0%)	YTD Budget	\$0.08 M	130.3%	YTD Budget	\$0.04 M	(54.1%)
Refer to Statement of Financial Activity			Refer to Statement of Financial Activity			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)
	(\$1.28 M)	(\$0.15 M)	(\$0.02 M)	\$0.13 M
Refer to Statement of Financial Activity				

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.02 M	% Spent	YTD Actual	\$0.00 M	% Received
Adopted Budget	\$0.17 M	(100.0%)	Adopted Budget	\$2.09 M	(99.0%)	Adopted Budget	\$1.80 M	(100.0%)
Refer to 6 - Disposal of Assets			Refer to 5 - Capital Acquisitions			Refer to 5 - Capital Acquisitions		

Key Financing Activities

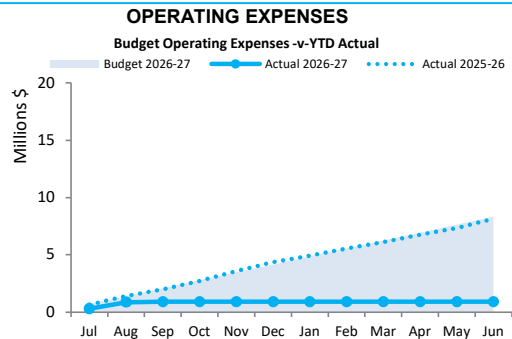
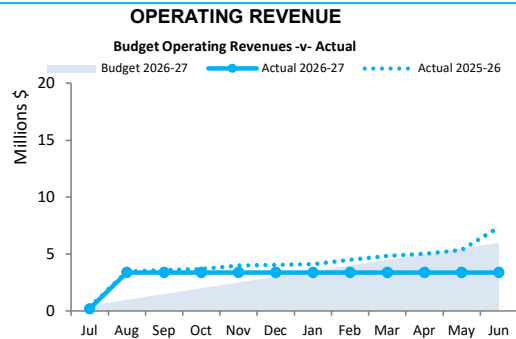
Amount attributable to financing activities				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
	(\$0.20 M)	\$0.00 M	\$0.00 M	\$0.00 M
Refer to Statement of Financial Activity				

Borrowings			Reserves			Lease Liability		
Principal repayments	\$0.00 M		Reserves balance	\$1.28 M		Principal repayments	\$0.00 M	
Interest expense	\$0.00 M		Net Movement	\$0.00 M		Interest expense	\$0.00 M	
Principal due	\$1.77 M					Principal due	\$0.02 M	
Refer to 10 - Borrowings			Refer to 4 - Cash Reserves			Refer to Note 11 - Lease Liabilities		

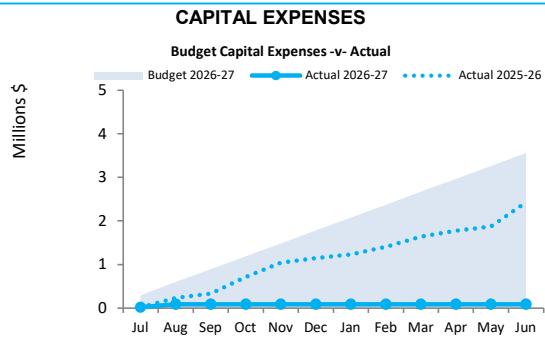
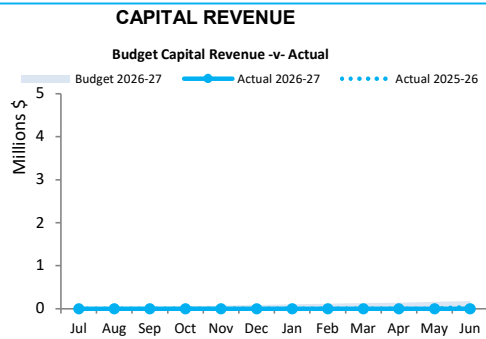
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

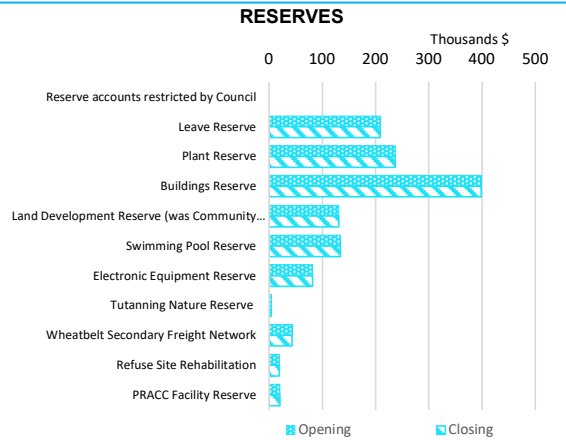
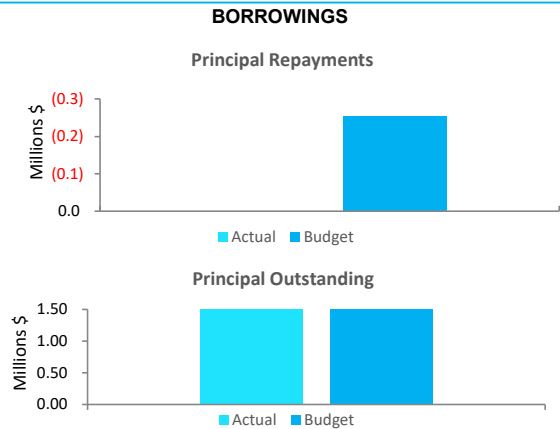
OPERATING ACTIVITIES



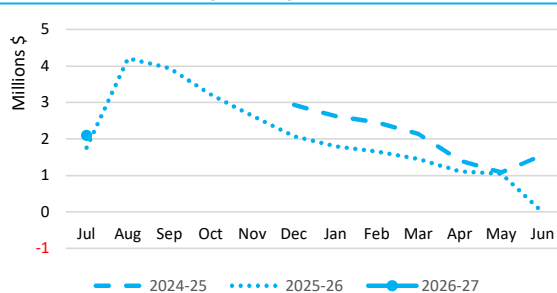
INVESTING ACTIVITIES



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 JULY 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	955,568		955,568				
Municipal Cash Management	Cash and cash equivalents	1,300,889		1,300,889				
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	1,277,654	1,277,654				
Trust fund bank - Other	Cash and cash equivalents	24,905		24,905	24,905			
Shares	Cash and cash equivalents	5,000		5,000				
Total		2,286,911	1,277,654	3,564,566	24,905			
Comprising								
Cash and cash equivalents		2,286,911	0	2,286,912	24,905			
Financial assets at amortised cost - Term Deposits		0	1,277,654	1,277,654	0			
		2,286,911	1,277,654	3,564,566	24,905			

KEY INFORMATION

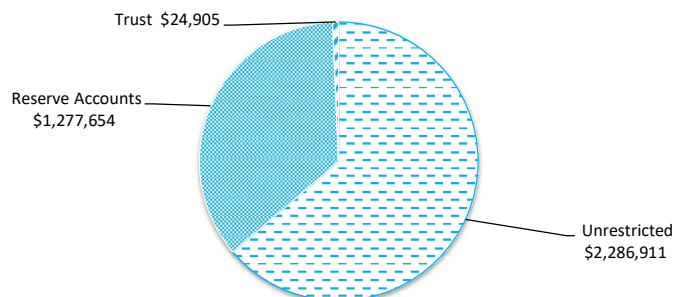
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



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

4 RESERVE ACCOUNTS

Reserve account name	Budget			
	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$
Reserve accounts restricted by Council				
Leave Reserve	208,261	6,165	0	214,426
Plant Reserve	236,680	27,988	(85,000)	179,668
Buildings Reserve	398,626	24,300	0	422,926
Land Development Reserve (was Community Bus F	130,753	2,550	0	133,303
Swimming Pool Reserve	134,139	3,971	(82,000)	56,110
Electronic Equipment Reserve	81,665	2,417	0	84,082
Tutanning Nature Reserve	3,880	115	0	3,995
Wheatbelt Secondary Freight Network	43,608	1,291	0	44,899
Refuse Site Rehabilitation	19,402	574	0	19,976
PRACC Facility Reserve	20,640	21,256	0	41,896
	1,277,654	90,627	(167,000)	1,201,281

	Actual			
	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$
	208,261	0	0	208,261
	236,680	0	0	236,680
	398,626	0	0	398,626
	130,753	0	0	130,753
	134,139	0	0	134,139
	81,665	0	0	81,665
	3,880	0	0	3,880
	43,608	0	0	43,608
	19,402	0	0	19,402
	20,640	0	0	20,640
	1,277,654	0	0	1,277,654

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

5 CAPITAL ACQUISITIONS

		Adopted		YTD Actual	YTD Variance
		Budget	YTD Budget		
Capital acquisitions		\$	\$	\$	\$
Buildings - Specialised	130	570,120	55,836	0	(55,836)
Plant and equipment	134	253,315	17,776	0	(17,776)
Off road vehicle redevelopment	147	343,000	57,162	0	(57,162)
Acquisition of property, plant and equipment		1,166,435	130,774	0	(130,774)
Infrastructure - Roads	136	1,578,369	131,524	21,326	(110,198)
Infrastructure - Footpaths	165	35,000	2,915	0	(2,915)
Infrastructure - Kerbs & Drainage	167	200,000	16,665	0	(16,665)
Infrastructure - Parks & Ovals	169	222,745	18,559	0	(18,559)
Infrastructure - Other	138	50,841	4,235	0	(4,235)
Acquisition of infrastructure		2,086,955	173,898	21,326	(152,572)
Total capital acquisitions		3,253,390	304,672	21,326	(283,346)
Capital Acquisitions Funded By:					
Capital grants and contributions		1,803,673	150,304	0	(150,304)
Other (disposals & C/Fwd)		165,457	0	0	0
Reserve accounts					
Plant Reserve		85,000		0	0
Swimming Pool Reserve		82,000		0	0
Contribution - operations		1,117,260	154,368	21,326	(133,042)
Capital funding total		3,253,390	304,672	21,326	(283,346)

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

0%
20%
40%
60%
80%
100%
Over 100%

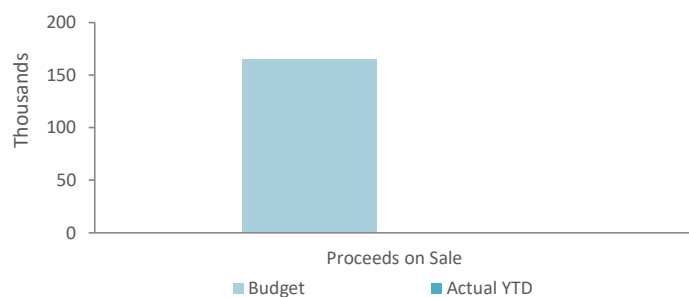
Adopted

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

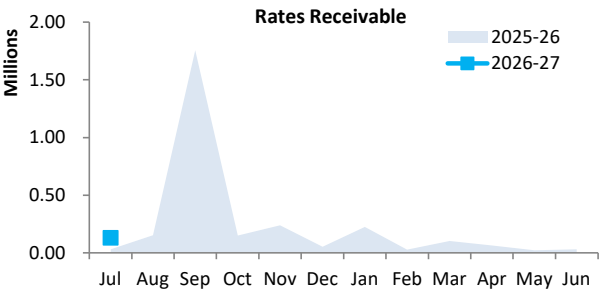
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Buildings								
	Buildings - specialised	54,000	120,000	66,000	0			0	0
	Plant and equipment								
	Plant and equipment	35,022	16,500	0	(18,522)			0	0
	Plant and equipment	25,957	28,957	3,000	0			0	0
		114,979	165,457	69,000	(18,522)	0	0	0	0



7 RECEIVABLES

Rates receivable	30 Jun 2026	31 Jul 2026
	\$	\$
Opening arrears previous year		208,671
Levied this year		0
Less - collections to date	208,671	(1,297)
Net rates collectable	208,671	207,374
% Collected	0.0%	0.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,234)	152,434	147,019	4,371	77,045	379,635
Percentage	(0.3%)	40.2%	38.7%	1.2%	20.3%	
Balance per trial balance						
Trade receivables						379,635
GST receivable						70,465
Prepayments						374
Total receivables general outstanding						450,474

Amounts shown above include GST (where applicable)

KEY INFORMATION

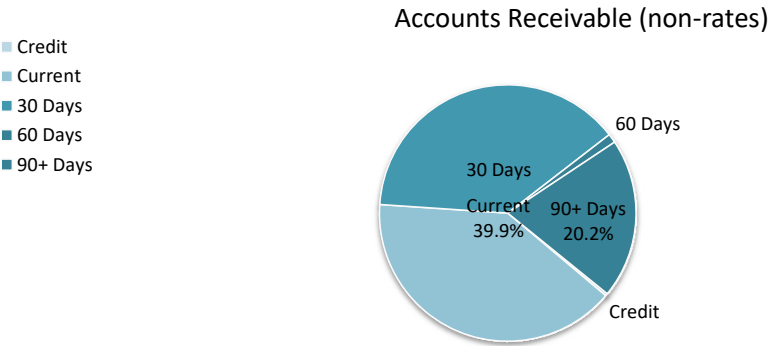
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



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

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 July 2026
Other current assets	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - term deposits	59,715			59,715
Financial assets at amortised cost - self supporting loans	25,699			25,699
Inventory				
Fuel	31,805	0	(14,013)	17,792
Total other current assets	117,219	0	(14,013)	103,206
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

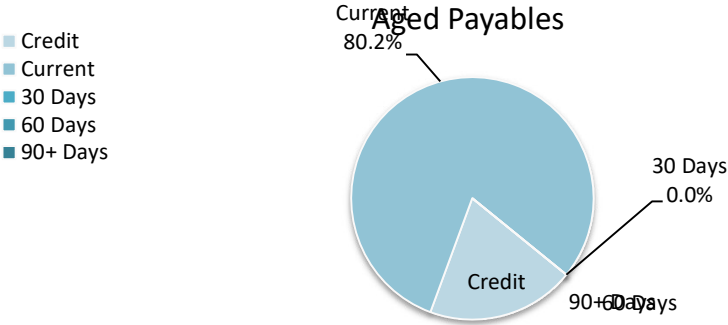
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(2,449)	9,930	0	0	0	7,481
Percentage	(32.7%)	132.7%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						7,481
Accrued salaries and wages						50,351
ATO liabilities						115,229
ESL Liability						(309)
Accrued Expenses						0
Accrued Interest on Loans						0
Bonds and Deposits						24,974
Other Payables						3,993
Prepaid Rates Liability						86,590
Total payables general outstanding						288,309

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.



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

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2026	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation & Cultural Centre	123	1,382,671			0	(129,298)	1,382,671	1,253,374	0	(56,864)
Transport Fleet Replacement	125	361,479			0	(97,610)	361,479	263,869	0	(15,155)
		1,744,150	0	0	0	(226,908)	1,744,150	1,517,243	0	(72,019)
Self supporting loans										
Pingelly Cottage Homes	120	25,699	0	0	0	(25,699)	25,699	(0)	0	(1,254)
		25,699	0	0	0	(25,699)	25,699	0	0	(1,254)
Total		1,769,849	0	0	0	(252,607)	1,769,849	1,517,243	0	(73,273)
Current borrowings		252,607					252,607			
Non-current borrowings		1,517,242					1,517,242			
		1,769,849					1,769,849			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

The City 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.

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

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases		New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.	1 July 2026	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier	001	2,262			0	(2,262)	2,262	0	0	(100)
Loader Lease	007	19,934			0	(19,934)	19,934	0	0	(1,008)
Total		22,196	0	0	0	(22,196)	22,196	0	0	(1,108)
Current lease liabilities		22,197					22,197			
		22,197					22,197			

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.

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

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		364,023	0			364,023
Capital grant/contributions liabilities		225,739	0	0	0	225,739
Total other liabilities		589,762	0	0	0	589,762
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		841,570	0	0	0	841,570
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 JULY 2026

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 2026	Liability	Liability	31 Jul 2026	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	Revenue		Actual
Grants and subsidies								
General Purpose Grant FAGS (LGGC)				0		312,501	26,041	0
Local Roads Grant FAGS (LGGC)				0		115,485	9,623	0
ESL Grant - BFB				0		88,980	7,415	22,245
ESL Grant - SES				0		30,880	2,573	7,720
MRWA Direct Grant				0		145,008	12,084	145,008
Reimbursements Others				0		0	0	3,099
Grants, Reimbursements & Contributions				0		220,043	18,336	0
Small Grants Income SCH 11				0		15,000	1,250	0
	0	0	0	0	0	927,897	77,322	178,072

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2026	Current Liability 31 Jul 2026	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
Off-Road Vehicle Redevelopment Contributions & Subsidies				0		243,320	20,276			0	0
Regional Road Group Funding				0		575,383	47,948			0	0
Roads to Recovery				0		350,007	29,167			0	0
Other Grants				0		235,416	19,618			0	0
Wheatbelt Secondary Freight Network				0		103,400	8,616			0	0
WATER SUPPLY PARKS & OVALS WATERCORP GRANT				0		43,814	3,651			0	0
Grants, Contributions & Subsidies				0		252,333	21,028			0	0
	0	0	0	0	0	1,803,673	150,304	0	0	0	0

SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 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 1 July 2026	Amount Received	Amount Paid	Closing Balance 31 July 2026
	\$	\$	\$	\$
Dept of Transport Licensing	500	14,970	(13,094)	2,376
Bonds	9,960	500	0	10,460
Sundry Trust	11,928	0	0	11,928
Nomination Deposits	100	0	0	100
	22,488	15,470	(13,094)	24,864



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED, 31 JULY 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	2,829,735	2,792	1,187	(1,605)	(57%)	
03	02	GENERAL PURPOSE FUNDING	432,486	36,038	31	(36,007)	(100%)	▼ Timing - remaining Financial assistance grant
03	03	OTHER GENERAL PURPOSE INCOME	69,645	5,803	1,105	(4,698)	(81%)	
04	04	MEMBERS OF COUNCIL	0	0	0	0		
05	06	FIRE PREVENTION	88,980	7,415	22,245	14,830	200%	▲ Timing - ESL grant BFB
05	07	ANIMAL CONTROL	5,100	423	410	(13)	(3%)	
05	08	OTHER LAW,ORDER,PUBLIC SAFETY	250,923	20,909	8,188	(12,721)	(61%)	▼ Timing - Fire Mitigation Activity funding yet to be received
07	14	HEALTH INSP AND ADMINISTRATION	2,000	166	0	(166)	(100%)	
07	17	OTHER HEALTH	1,000	83	0	(83)	(100%)	
08	21	OTHER AGED & DISABLED SERVICES	9,554	795	0	(795)	(100%)	
10	25	SANITATION-HOUSEHOLD REFUSE	190,100	8	0	(8)	(100%)	
10	26	OTHER SANITATION	47,000	3,916	1,818	(2,098)	(54%)	
10	30	TOWN PLANNING & REG DEVELOPMNT	3,000	250	294	44	18%	
10	31	OTHER COMMUNITY AMENITIES	23,000	1,916	6,305	4,389	229%	
11	32	PUBLIC HALLS.CIVIC CENTRES	7,500	625	253	(372)	(60%)	
11	33	SWIMMING AREAS AND BEACHES	8,000	666	0	(666)	(100%)	
11	34	OTHER RECREATION AND SPORT	557,467	46,455	182	(46,273)	(100%)	▼ Youth Precinct & oval light funding yet to be received
11	36	OTHER CULTURE	0	0	3,100	3,100		
12	37	CONST. STS,RDS,BRIDGES,DEPOTS	1,409,214	117,433	145,008	27,575	23%	▲ Timing of grants received vs budget profile
12	38	MTCE STS,RDS,BRIDGES,DEPOTS	2,200	183	0	(183)	(100%)	
12	39	ROAD PLANT PURCHASES	0	0	0	0		
13	45	TOURISM AND AREA PROMOTION	76,000	6,332	3,417	(2,915)	(46%)	
13	46	BUILDING CONTROL	10,000	833	256	(577)	(69%)	
13	49	OTHER ECONOMIC SERVICES	13,000	1,083	179	(904)	(83%)	
04	4A	ADMINISTRATION	133,400	11,113	4,700	(6,413)	(58%)	
14	52	PUBLIC WORKS OVERHEADS	0	0	0	0		
14	56	UNCLASSIFIED	22,000	1,833	0	(1,833)	(100%)	
			3,926,523	78,348	34,984	(43,364)	(55.35%)	▼

Operating Expenditure

Prog	Code	Name	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
			\$	\$	\$	\$	%	
04	04	MEMBERS OF COUNCIL	(407,472)	(33,952)	(1,193)	32,759	96%	▲ Timing - Sitting Fees / Audit Fees
04	05	OTHER GOVERNANCE	(2,500)	(207)	0	207	100%	
05	06	FIRE PREVENTION	(156,603)	(13,040)	0	13,040	100%	▲ Timing - BFB expenditure, insurance
05	07	ANIMAL CONTROL	(50,535)	(4,208)	(6,581)	(2,373)	(56%)	
05	08	OTHER LAW,ORDER,PUBLIC SAFETY	(534,088)	(44,497)	(470)	44,027	99%	▲ Timing - SES, bushfire mitigation activity
08	09	EDUCATION	(68,609)	(5,712)	(397)	5,315	93%	
07	14	HEALTH INSP AND ADMINISTRATION	(22,264)	(1,853)	(1,969)	(116)	(6%)	
07	15	PREVENTIVE SVES - PEST CONTROL	0	0	0	0		
07	16	PREVENTIVE SERVICES - OTHER	(500)	(41)	0	41	100%	
07	17	OTHER HEALTH	(200,364)	(16,692)	0	16,692	100%	▲ Timing - Medical services, insurances and registration
08	21	OTHER AGED & DISABLED SERVICES	(8,773)	(728)	0	728	100%	
08	22	OTHER WELFARE	(66,630)	(5,552)	0	5,552	100%	
10	25	SANITATION-HOUSEHOLD REFUSE	(200,391)	(16,697)	(17,458)	(761)	(5%)	
10	26	OTHER SANITATION	(8,000)	(666)	(256)	410	62%	
10	29	PROTECTION OF ENVIRONMENT	(38,760)	(3,227)	(470)	2,757	85%	
10	30	TOWN PLANNING & REG DEVELOPMNT	(70,963)	(5,913)	(1,433)	4,480	76%	
10	31	OTHER COMMUNITY AMENITIES	(152,986)	(12,742)	(4,234)	8,508	67%	
11	32	PUBLIC HALLS.CIVIC CENTRES	(229,381)	(19,093)	(24,996)	(5,903)	(31%)	
11	33	SWIMMING AREAS AND BEACHES	(183,856)	(15,315)	(2,126)	13,189	86%	▲ Timing - Maintenance activities and insurance
11	34	OTHER RECREATION AND SPORT	(633,233)	(52,737)	(22,381)	30,356	58%	▲ Timing - Parks and ovals maintenance and insurance
11	35	LIBRARIES	(21,500)	(1,791)	(5,280)	(3,489)	(195%)	
11	36	OTHER CULTURE	(873,056)	(72,741)	(3,242)	69,499	96%	▲ Timing - events, fireworks, australia day
12	38	MTCE STS,RDS,BRIDGES,DEPOTS	(3,442,876)	(286,879)	(85,759)	201,120	70%	▲ Timing - routine and specified road maintenance
12	39	ROAD PLANT PURCHASES	0	0	0	0		
13	45	TOURISM AND AREA PROMOTION	(150,227)	(12,510)	(2,543)	9,967	80%	
13	46	BUILDING CONTROL	(74,764)	(6,228)	(1,476)	4,752	76%	
13	49	OTHER ECONOMIC SERVICES	(358,346)	(29,857)	(5,000)	24,857	83%	▲ Depn, ABCs, standpipe & community grant program
04	4A	ADMINISTRATION	(48,290)	(3,998)	94,634	98,632	2467%	▲ ABC's yet to be run
14	50	PRIVATE WORKS	0	0	0	0		
14	52	PUBLIC WORKS OVERHEADS	46,260	3,863	13,172	9,309	(241%)	
14	53	PLANT OPERATION COSTS	(98,377)	(8,197)	(22,290)	(14,093)	(172%)	▼ Timing of works
14	56	UNCLASSIFIED	(1,929)	(159)	0	159	100%	
			(8,332,891)	(694,190)	(101,800)	592,390	85.34%	▲

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

General rate revenue				Budget			Rates raised in August YTD Actual		
				Rate	Reassessed	Total	Rate	Reassessed	Total
RATE TYPE				Revenue	Rate Revenue	Revenue	Revenue	Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
GRV General	0.130487	321	4,528,011	590,847		590,847			0
GRV Rural Residential	0.130487	67	1,016,860	132,687		132,687			0
GRV Commercial Industrial	0.130487	23	382,175	49,869		49,869			0
GRV Townsites	0.130487	13	178,100	23,240		23,240			0
Unimproved value									
UV Broadacre Rural	0.004755	209	374,760,000	1,781,984		1,781,984			0
Sub-Total		633	380,865,146	2,578,626	0	2,578,626	0	0	0
Minimum payment									
Gross rental value									
GRV General	1,202.00	58	91,428	69,716		69,716			0
GRV Rural Residential	1,202.00	17	50,270	20,434		20,434			0
GRV Commercial Industrial	1,202.00	17	78,260	20,434		20,434			0
GRV Townsites	1,202.00	8	18,685	9,616		9,616			0
Unimproved value									
UV Broadacre Rural	1,202.00	81	14,799,517	97,362		97,362			0
Sub-total		181	15,038,160	217,562	0	217,562	0	0	0
Total general rates		814	395,903,306	2,796,188	0	2,796,188	0	0	0

15.2. Monthly Statement of Financial Activity – August 2026

File Reference: ADM0075
Location: Not Applicable
Applicant: Not Applicable
Author: Manager Finance
Disclosure of Interest: Nil
Attachments: 15.2 (i) Monthly Statement of Financial Activity
15.2 (ii) Variances at Sub Program Level
15.2 (iii) 2026 2027 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 August 2026.

Operating revenue is in line with year-to-date budget after rates were struck in August and operating expenditure against the year-to-date budget is below year-to-date budget largely due to depreciation expense which can only be run after 25/26 financials have been audited.

A comparative cash position against last year is shown below:

	31/08/2026	31/08/2025
Current Position	3,548,302	3,792,810
Municipal Bank	2,270,648	2,571,238
Reserve Bank	1,277,654	1,221,572
Rates Collected	206,215	74,041

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 2026/27.

Strategic Implications

Business as usual.

Risk Implications

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

Voting Requirements:
Simple Majority Required

Officers Recommendation:

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

Moved: _____ Seconded: _____

SHIRE OF PINGELLY

MONTHLY FINANCIAL REPORT

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

For the period ended 31 August 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 AUGUST 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	2,796,189	2,796,189	2,796,188	(1)	(0.00%)	
Grants, subsidies and contributions	927,897	154,644	178,072	23,428	15.15%	▲
Fees and charges	454,747	234,102	263,607	29,505	12.60%	▲
Interest revenue	82,366	13,722	4,538	(9,184)	(66.93%)	
Other revenue	77,900	12,974	11,991	(983)	(7.58%)	
Profit on asset disposals	69,000	11,500	0	(11,500)	(100.00%)	▼
	4,408,099	3,223,131	3,254,396	31,265	0.97%	
Expenditure from operating activities						
Employee costs	(2,461,662)	(414,090)	(395,730)	18,360	4.43%	
Materials and contracts	(1,955,218)	(324,066)	(339,083)	(15,017)	(4.63%)	
Utility charges	(222,254)	(37,008)	(30,098)	6,910	18.67%	
Depreciation	(3,360,000)	(559,990)	0	559,990	100.00%	▲
Finance costs	(74,380)	(12,392)	0	12,392	100.00%	▲
Insurance	(240,746)	(39,916)	(122,966)	(83,050)	(208.06%)	▼
Other expenditure	(79,381)	(13,222)	(2,084)	11,138	84.24%	▲
Loss on asset disposals	(18,522)	(3,086)	0	3,086	100.00%	
	(8,412,163)	(1,403,770)	(889,961)	513,809	36.60%	
Amounts excluded from operating activities	3,309,522	551,576	388	(551,188)	(99.93%)	▼
Amount attributable to operating activities	(694,542)	2,370,937	2,364,823	(6,114)	(0.26%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,803,673	300,608	128,437	(172,171)	(57.27%)	▼
Proceeds from disposal of property, plant and equipment	165,457	0	0	0		
Proceeds from financial assets at amortised cost - self supporting loans	25,699	0	0	0		
	1,994,829	300,608	128,437	(172,171)	(57.27%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,166,435)	(231,300)	(11,255)	220,045	95.13%	▲
Acquisition of infrastructure	(2,086,955)	(347,796)	(74,168)	273,628	78.67%	▲
Payments for financial assets at amortised cost - self supporting loans	(25,699)	0	0	0		
	(3,279,089)	(579,096)	(85,423)	493,673	85.25%	
Amount attributable to investing activities	(1,284,260)	(278,488)	43,014	321,502	115.45%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	167,000	0	0	0		
	167,000	0	0	0		
Outflows from financing activities						
Repayment of borrowings	(252,607)	0	0	0		
Payments for principal portion of lease liabilities	(22,196)	0	0	0		
Transfer to reserves	(90,627)	0	0	0		
	(365,430)	0	0	0		
Amount attributable to financing activities	(198,430)	0	0	0		
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2,166,789	2,166,789	2,218,569	51,780	2.39%	
Amount attributable to operating activities	(694,542)	2,370,937	2,364,823	(6,114)	(0.26%)	
Amount attributable to investing activities	(1,284,260)	(278,488)	43,014	321,502	115.45%	▲
Amount attributable to financing activities	(198,430)	0	0	0		
Surplus or deficit after imposition of general rates	(10,443)	4,259,238	4,626,406	367,168	8.62%	

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 AUGUST 2026

	Actual 30 June 2026	Actual as at 31 August 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,972,986	2,994,918
Trade and other receivables	518,567	3,735,876
Other financial assets	85,414	85,414
Inventories	31,805	39,725
Other assets	0	0
Non-current assets classified as held for s	0	0
TOTAL CURRENT ASSETS	4,608,772	6,855,933
NON-CURRENT ASSETS		
Trade and other receivables	72,645	72,257
Other financial assets	0	0
Inventories	0	0
Investment in associate	0	0
Property, plant and equipment	29,024,074	29,035,329
Infrastructure	84,114,990	84,189,160
Right-of-use assets	266,589	266,589
Investment property	0	0
Intangible assets	0	0
TOTAL NON-CURRENT ASSETS	113,478,298	113,563,335
TOTAL ASSETS	118,087,070	120,419,268
CURRENT LIABILITIES		
Trade and other payables	453,541	277,150
Other liabilities	589,762	589,762
Lease liabilities	22,197	22,197
Borrowings	252,607	252,607
Employee related provisions	251,808	251,808
Other provisions	0	0
TOTAL CURRENT LIABILITIES	1,569,915	1,393,524
NON-CURRENT LIABILITIES		
Other liabilities	0	0
Lease liabilities	0	0
Borrowings	1,517,242	1,517,242
Employee related provisions	109,090	109,090
Other provisions	0	0
TOTAL NON-CURRENT LIABILITIES	1,626,332	1,626,332
TOTAL LIABILITIES	3,196,247	3,019,856
NET ASSETS	114,890,823	117,399,412
EQUITY		
Retained surplus	30,976,907	33,485,563
Reserve accounts	1,277,654	1,277,654
Revaluation surplus	82,636,194	82,636,194
TOTAL EQUITY	114,890,755	117,399,411

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 AUGUST 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 with exception to the following:

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 August 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 2026-27 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
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- 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 AUGUST 2026

2 NET CURRENT ASSETS INFORMATION

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

Current assets

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

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Adopted Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 31 August 2026
	\$	\$	\$
	3,972,986	3,972,986	2,994,918
	518,567	518,567	3,735,876
	85,414	85,414	85,414
	31,805	31,805	39,725
	4,608,772	4,608,772	6,855,933
	(453,541)	(453,541)	(277,150)
	(589,762)	(589,762)	(589,762)
	(22,197)	(22,197)	(22,197)
	(252,607)	(252,607)	(252,607)
	(251,808)	(251,808)	(251,808)
	(1,569,915)	(1,569,915)	(1,393,524)
	3,038,857	3,038,857	5,462,409
2(b)	(825,288)	(820,288)	(820,288)
	2,213,569	2,218,569	4,642,121

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Less: Current assets not expected to be received at end of year
- Financial assets at amortised cost - self supporting loans
- Other liabilities Investment

Add: Current liabilities not expected to be cleared at the end of the year
- Current portion of lease liabilities
- Current portion of borrowings

Add: Current liabilities covered by funds held in reserve account
- Current portion of employee benefit provisions

Total adjustments to net current assets

	(1,277,654)	(1,277,654)	(1,277,654)
	(25,699)	(25,699)	(25,699)
	(5,000)		
	22,197	22,197	22,197
	252,607	252,607	252,607
	208,261	208,261	208,261
2(a)	(825,288)	(820,288)	(820,288)

(c) Amounts excluded from operating activities

Less: Profit on asset disposals
Add: Loss on disposal of assets
Add: Depreciation
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates

Total amounts excluded from operating activities

Adopted Budget Estimates 30 June 2027	YTD Budget Estimates 31 August 2026	YTD Actual 31 August 2026
\$	\$	\$
(69,000)	(11,500)	0
18,522	3,086	0
3,360,000	559,990	0
		388
3,309,522	551,576	388

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 AUGUST 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 2026-27 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	23,428	15.15%	▲
Timing			
Fees and charges	29,505	12.60%	▲
Timing - will even over time			
Profit on asset disposals	(11,500)	(100.00%)	▼
Timing - sale of Queen Street lots, CEO vehicle			
Expenditure from operating activities			
Depreciation	559,990	100.00%	▲
Timing - Depreciation not to be run until audit finalised			
Finance costs	12,392	100.00%	▲
Timing			
Insurance	(83,050)	(208.06%)	▼
Timing - budget spread 1st instalment paid			
Other expenditure	11,138	84.24%	▲
Timing - Training, Sitting fees			
Amounts excluded from operating activities	(551,188)	(99.93%)	▼
Timing - Depreciation not to be run until audit finalised			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(172,171)	(57.27%)	▼
Timing - grants yet to be received			
Outflows from investing activities			
Acquisition of property, plant and equipment	220,045	95.13%	▲
Timing - Loader; Traffic lights, CEO vehicle, tourist park, cardboard recycling			
Acquisition of infrastructure	273,628	78.67%	▲
Timing of capital works (sealing pgm, HVRA, Oval, Youth Pcnt)			

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 AUGUST 2026**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.17 M	\$2.17 M	\$2.22 M	\$0.05 M
Closing	(\$0.01 M)	\$4.26 M	\$4.63 M	\$0.37 M
Refer to Statement of Financial Activity				

Cash and cash equivalents			Payables			Receivables		
	\$2.99 M	% of total		\$0.28 M	% Outstanding		\$0.52 M	% Collected
Unrestricted Cash	\$1.72 M	57.3%	Trade Payables	\$0.01 M		Rates Receivable	\$3.21 M	(6.9%)
Restricted Cash	\$1.28 M	42.7%	0 to 30 Days		100.0%	Trade Receivable	\$0.52 M	% Outstanding
			Over 30 Days		0.0%	Over 30 Days		62.8%
			Over 90 Days		0.0%	Over 90 Days		25.6%
			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)
	(\$0.69 M)	\$2.37 M	\$2.36 M	(\$0.01 M)
Refer to Statement of Financial Activity				

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$2.80 M	% Variance	YTD Actual	\$0.18 M	% Variance	YTD Actual	\$0.26 M	% Variance
YTD Budget	\$2.80 M	(0.0%)	YTD Budget	\$0.15 M	15.1%	YTD Budget	\$0.23 M	12.6%
						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)
	(\$1.28 M)	(\$0.28 M)	\$0.04 M	\$0.32 M
Refer to Statement of Financial Activity				

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.07 M	% Spent	YTD Actual	\$0.13 M	% Received
Adopted Budget	\$0.17 M	(100.0%)	Adopted Budget	\$2.09 M	(96.4%)	Adopted Budget	\$1.80 M	(92.9%)
Refer to 6 - Disposal of Assets			Refer to 5 - Capital Acquisitions			Refer to 5 - Capital Acquisitions		

Key Financing Activities

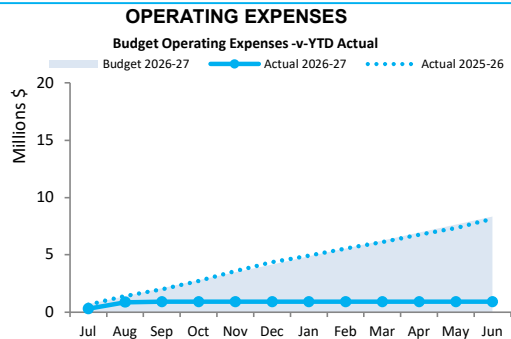
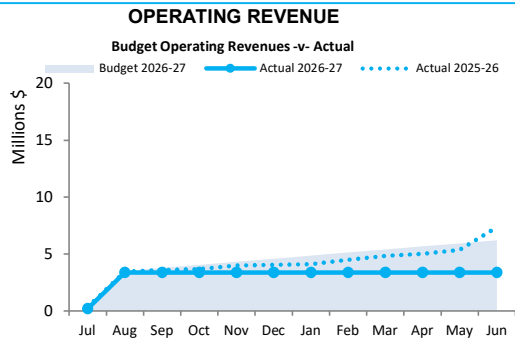
Amount attributable to financing activities				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
	(\$0.20 M)	\$0.00 M	\$0.00 M	\$0.00 M
Refer to Statement of Financial Activity				

Borrowings			Reserves			Lease Liability		
Principal repayments	\$0.00 M		Reserves balance	\$1.28 M		Principal repayments	\$0.00 M	
Interest expense	\$0.00 M		Net Movement	\$0.00 M		Interest expense	\$0.00 M	
Principal due	\$1.77 M					Principal due	\$0.02 M	
Refer to 10 - Borrowings			Refer to 4 - Cash Reserves			Refer to Note 11 - Lease Liabilities		

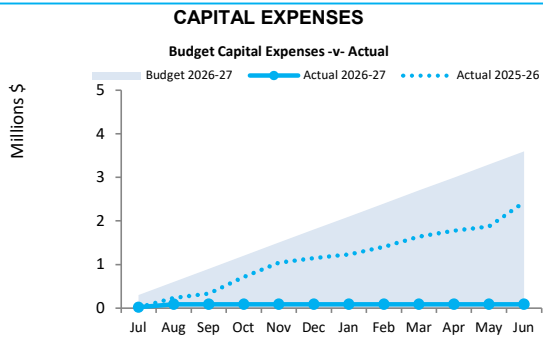
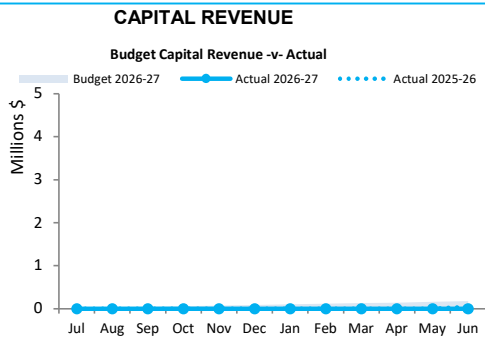
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

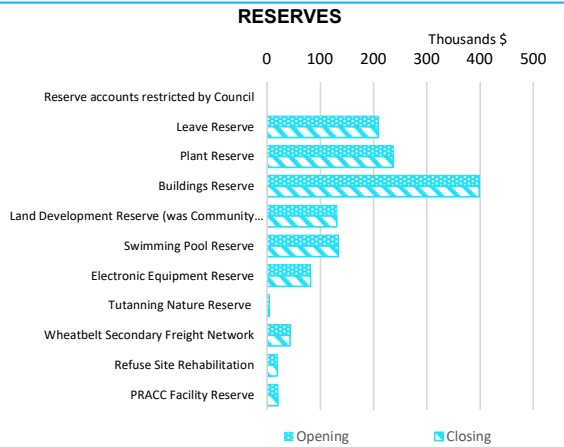
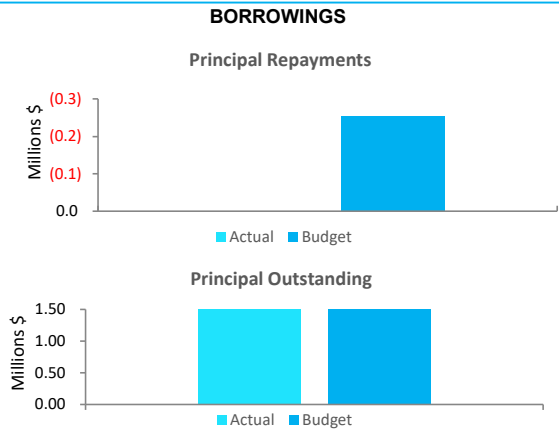
OPERATING ACTIVITIES



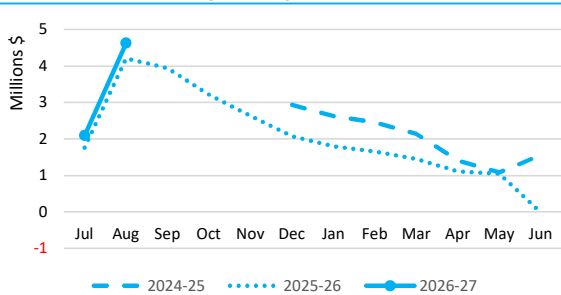
INVESTING ACTIVITIES



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 AUGUST 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	384,281		384,281				
Municipal Cash Management	Cash and cash equivalents	1,304,134		1,304,134				
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	1,277,654	1,277,654				
Trust fund bank - Other	Cash and cash equivalents	23,300		23,300	23,300			
Shares	Cash and cash equivalents	5,000		5,000				
Total		1,717,264	1,277,654	2,994,919	23,300			
Comprising								
Cash and cash equivalents		1,717,264	0	1,717,265	23,300			
Financial assets at amortised cost - Term Deposits		0	1,277,654	1,277,654	0			
		1,717,264	1,277,654	2,994,919	23,300			

KEY INFORMATION

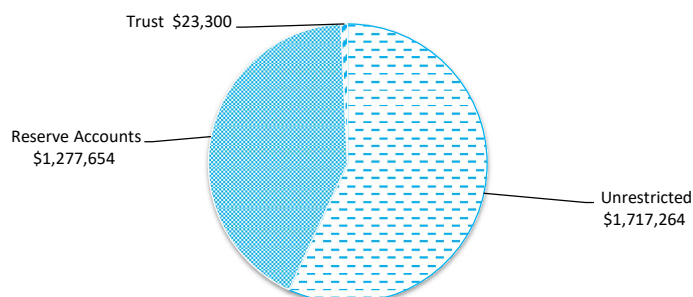
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	208,261	6,165	0	214,426	208,261	0	0	208,261
Plant Reserve	236,680	27,988	(85,000)	179,668	236,680	0	0	236,680
Buildings Reserve	398,626	24,300	0	422,926	398,626	0	0	398,626
Land Development Reserve (was Community Bus F	130,753	2,550	0	133,303	130,753	0	0	130,753
Swimming Pool Reserve	134,139	3,971	(82,000)	56,110	134,139	0	0	134,139
Electronic Equipment Reserve	81,665	2,417	0	84,082	81,665	0	0	81,665
Tutanning Nature Reserve	3,880	115	0	3,995	3,880	0	0	3,880
Wheatbelt Secondary Freight Network	43,608	1,291	0	44,899	43,608	0	0	43,608
Refuse Site Rehabilitation	19,402	574	0	19,976	19,402	0	0	19,402
PRACC Facility Reserve	20,640	21,256	0	41,896	20,640	0	0	20,640
	1,277,654	90,627	(167,000)	1,201,281	1,277,654	0	0	1,277,654

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

5 CAPITAL ACQUISITIONS

Capital acquisitions		Adopted		YTD Actual	YTD Variance
		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings - Specialised	130	570,120	103,339	11,255	(92,084)
Plant and equipment	134	253,315	42,218	0	(42,218)
Off road vehicle redevelopment	147	343,000	85,743	0	(85,743)
Acquisition of property, plant and equipment		1,166,435	231,300	11,255	(220,045)
Infrastructure - Roads	136	1,578,369	263,048	73,531	(189,517)
Infrastructure - Footpaths	165	35,000	5,830	0	(5,830)
Infrastructure - Kerbs & Drainage	167	200,000	33,330	0	(33,330)
Infrastructure - Parks & Ovals	169	222,745	37,118	592	(36,526)
Infrastructure - Other	138	50,841	8,470	45	(8,425)
Acquisition of infrastructure		2,086,955	347,796	74,168	(273,628)
Total capital acquisitions		3,253,390	579,096	85,423	(493,673)
Capital Acquisitions Funded By:					
Capital grants and contributions		1,803,673	300,608	128,437	(172,171)
Other (disposals & C/Fwd)		165,457	0	0	0
Reserve accounts					
Plant Reserve		85,000		0	0
Swimming Pool Reserve		82,000		0	0
Contribution - operations		1,117,260	278,488	(43,014)	(321,502)
Capital funding total		3,253,390	579,096	85,423	(493,673)

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

0%
20%
40%
60%
80%
100%
Over 100%

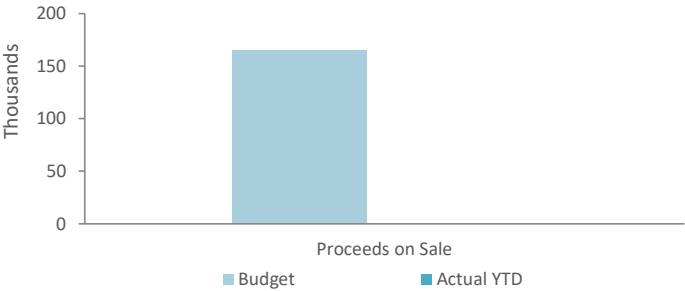
Adopted

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

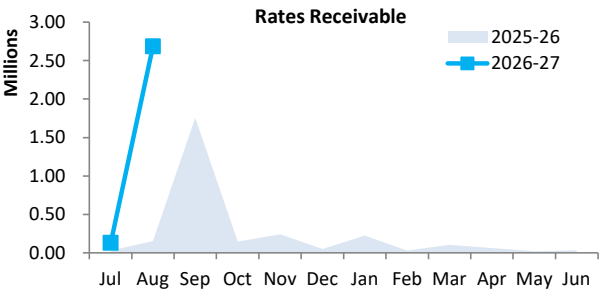
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Buildings								
	Buildings - specialised	54,000	120,000	66,000	0			0	0
	Plant and equipment								
	Plant and equipment	35,022	16,500	0	(18,522)			0	0
	Plant and equipment	25,957	28,957	3,000	0			0	0
		114,979	165,457	69,000	(18,522)	0	0	0	0



7 RECEIVABLES

Rates receivable	30 Jun 2026	31 Aug 2026
	\$	\$
Opening arrears previous year		208,671
Levied this year		2,796,188
Less - collections to date	208,671	206,215
Net rates collectable	208,671	3,211,074
% Collected	0.0%	(6.9%)



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,234)	152,434	147,019	4,371	104,228	406,818
Percentage	(0.3%)	37.5%	36.1%	1.1%	25.6%	
Balance per trial balance						
Trade receivables						406,818
GST receivable						115,321
Prepayments						2,663
Total receivables general outstanding						524,802

Amounts shown above include GST (where applicable)

KEY INFORMATION

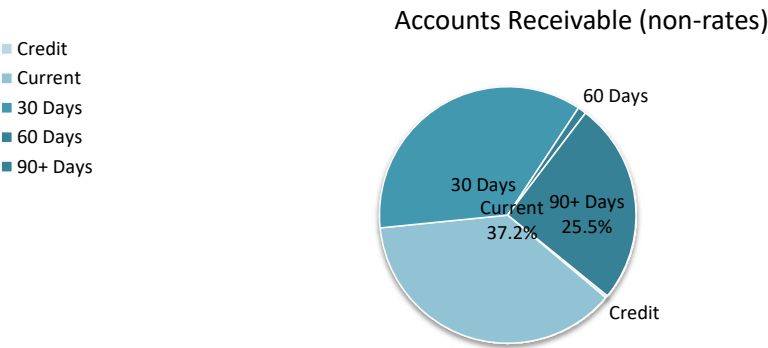
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



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

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 August 2026
Other current assets	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - term deposits	59,715			59,715
Financial assets at amortised cost - self supporting loans	25,699			25,699
Inventory				
Fuel	31,805	7,920	0	39,725
Total other current assets	117,219	7,920	0	125,139
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

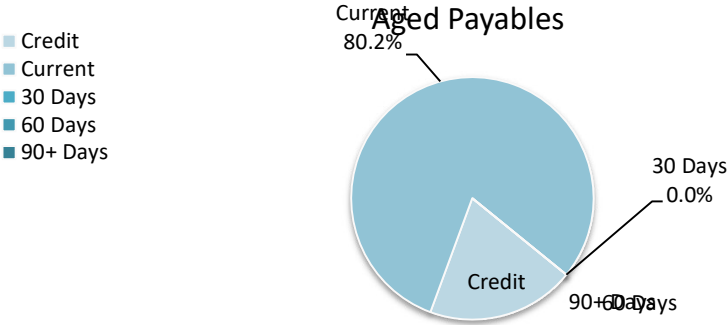
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(2,449)	9,930	0	0	0	7,481
Percentage	(32.7%)	132.7%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						10,227
Accrued salaries and wages						50,351
ATO liabilities						163,290
ESL Liability						(648)
Accrued Expenses						0
Accrued Interest on Loans						0
Bonds and Deposits						23,369
Other Payables						4,569
Prepaid Rates Liability						25,992
Total payables general outstanding						277,150

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.



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

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2026	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation & Cultural Centre	123	1,382,671			0	(129,298)	1,382,671	1,253,374	0	(56,864)
Transport Fleet Replacement	125	361,479			0	(97,610)	361,479	263,869	0	(15,155)
		1,744,150	0	0	0	(226,908)	1,744,150	1,517,243	0	(72,019)
Self supporting loans										
Pingelly Cottage Homes	120	25,699	0	0	0	(25,699)	25,699	(0)	0	(1,254)
		25,699	0	0	0	(25,699)	25,699	0	0	(1,254)
Total		1,769,849	0	0	0	(252,607)	1,769,849	1,517,243	0	(73,273)
Current borrowings		252,607					252,607			
Non-current borrowings		1,517,242					1,517,242			
		1,769,849					1,769,849			

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

KEY INFORMATION

The City 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.

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

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars		Lease No.	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments		
			1 July 2026	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	
Photocopier	001		2,262			0	(2,262)	2,262	0	0	(100)
Loader Lease	007		19,934			0	(19,934)	19,934	0	0	(1,008)
Total			22,196	0	0	0	(22,196)	22,196	0	0	(1,108)
Current lease liabilities			22,197					22,197			
			22,197					22,197			

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.

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

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		364,023	0			364,023
Capital grant/contributions liabilities		225,739	0	0	0	225,739
Total other liabilities		589,762	0	0	0	589,762
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		841,570	0	0	0	841,570
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 AUGUST 2026

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 2026	Liability	Liability	31 Aug 2026	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	Revenue		Actual
Grants and subsidies								
General Purpose Grant FAGS (LGGC)				0		312,501	52,082	0
Local Roads Grant FAGS (LGGC)				0		115,485	19,246	0
ESL Grant - BFB				0		88,980	14,830	22,245
ESL Grant - SES				0		30,880	5,146	7,720
MRWA Direct Grant				0		145,008	24,168	145,008
Reimbursements Others				0		0	0	3,099
Grants, Reimbursements & Contributions				0		220,043	36,672	0
Small Grants Income SCH 11				0		15,000	2,500	0
	0	0	0	0	0	927,897	154,644	178,072

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

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue						
	Liability	Capital grant/contribution liabilities	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	Annual	Budget	YTD Revenue	
	1 July 2026	Increase in Liability	(As revenue)	31 Aug 2026	31 Aug 2026	Revenue	Budget	Budget	Variations	Expected	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
Off-Road Vehicle Redevelopment Contributions & Subsidies				0		243,320	40,552			0	0
Regional Road Group Funding				0		575,383	95,896			0	0
Roads to Recovery				0		350,007	58,334			0	0
Other Grants				0		235,416	39,236			0	128,437
Wheatbelt Secondary Freight Network				0		103,400	17,232			0	0
WATER SUPPLY PARKS & OVALS WATERCORP GRANT				0		43,814	7,302			0	0
Grants, Contributions & Subsidies				0		252,333	42,056			0	0
	0	0	0	0	0	1,803,673	300,608	0	0	0	128,437

SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 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 1 July 2026	Amount Received	Amount Paid	Closing Balance 31 August 2026
	\$	\$	\$	\$
Dept of Transport Licensing	500	30,379	(30,108)	772
Bonds	9,960	500	0	10,460
Sundry Trust	11,928	0	0	11,928
Nomination Deposits	100	0	0	100
	22,488	30,879	(30,108)	23,260



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED, 31 AUGUST 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	2,829,735	2,801,773	2,800,196	(1,577)	(0%)	
03	02	GENERAL PURPOSE FUNDING	432,486	72,076	103,072	30,996	43%	▲ Timing - Payment of Grants
03	03	OTHER GENERAL PURPOSE INCOME	69,645	11,606	3,245	(8,361)	(72%)	
04	04	MEMBERS OF COUNCIL	0	0	0	0		
05	06	FIRE PREVENTION	88,980	14,830	22,245	7,415	50%	
05	07	ANIMAL CONTROL	5,100	846	510	(336)	(40%)	
05	08	OTHER LAW,ORDER,PUBLIC SAFETY	250,923	41,818	8,188	(33,630)	(80%)	▼ Timing - Fire Mitigation Activity funding yet to be received
07	14	HEALTH INSP AND ADMINISTRATION	2,000	332	228	(104)	(31%)	
07	17	OTHER HEALTH	1,000	166	0	(166)	(100%)	
08	21	OTHER AGED & DISABLED SERVICES	9,554	1,590	1,955	365	23%	
10	25	SANITATION-HOUSEHOLD REFUSE	190,100	190,016	194,790	4,774	3%	
10	26	OTHER SANITATION	47,000	7,832	35,722	27,890	356%	▲ Commercial Tip Fees higher than expected
10	30	TOWN PLANNING & REG DEVELOPMNT	3,000	500	3,362	2,862	572%	
10	31	OTHER COMMUNITY AMENITIES	23,000	3,832	7,898	4,066	106%	
11	32	PUBLIC HALLS.CIVIC CENTRES	7,500	1,250	2,989	1,739	139%	
11	33	SWIMMING AREAS AND BEACHES	8,000	1,332	0	(1,332)	(100%)	
11	34	OTHER RECREATION AND SPORT	557,467	92,910	182	(92,728)	(100%)	▼ Youth Precinct & oval light funding yet to be received
11	36	OTHER CULTURE	0	0	3,100	3,100		
12	37	CONST. STS,RDS,BRIDGES,DEPOTS	1,409,214	234,866	489,950	255,084	109%	▲ Timing of grants received vs budget profile
12	38	MTCE STS,RDS,BRIDGES,DEPOTS	2,200	366	0	(366)	(100%)	
12	39	ROAD PLANT PURCHASES	0	0	0	0		
13	45	TOURISM AND AREA PROMOTION	76,000	12,664	9,114	(3,550)	(28%)	
13	46	BUILDING CONTROL	10,000	1,666	1,027	(639)	(38%)	
13	49	OTHER ECONOMIC SERVICES	13,000	2,166	179	(1,987)	(92%)	
04	4A	ADMINISTRATION	133,400	22,226	16,540	(5,686)	(26%)	
14	52	PUBLIC WORKS OVERHEADS	0	0	0	0		
14	56	UNCLASSIFIED	22,000	3,666	0	(3,666)	(100%)	
			3,926,523	3,142,885	3,170,151	27,266	0.87%	

Operating Expenditure

Prog	Code	Name	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
			\$	\$	\$	\$	%	
04	04	MEMBERS OF COUNCIL	(407,472)	(67,904)	(22,377)	45,527	67%	▲ Timing - Sitting Fees / Audit Fees
04	05	OTHER GOVERNANCE	(2,500)	(414)	0	414	100%	
05	06	FIRE PREVENTION	(156,603)	(26,080)	(9,849)	16,231	62%	▲ Timing - BFB expenditure, insurance
05	07	ANIMAL CONTROL	(50,535)	(8,416)	(13,406)	(4,990)	(59%)	
05	08	OTHER LAW,ORDER,PUBLIC SAFETY	(534,088)	(88,994)	(3,193)	85,801	96%	▲ Timing - SES, bushfire mitigation
08	09	EDUCATION	(68,609)	(11,424)	(980)	10,444	91%	▲ Timing - maintenance activities
07	14	HEALTH INSP AND ADMINISTRATION	(22,264)	(3,706)	(3,852)	(146)	(4%)	
07	15	PREVENTIVE SVES - PEST CONTROL	0	0	0	0		
07	16	PREVENTIVE SERVICES - OTHER	(500)	(82)	0	82	100%	
07	17	OTHER HEALTH	(200,364)	(33,384)	(1,854)	31,530	94%	▲ Timing - Medical services, insurances and registration
08	21	OTHER AGED & DISABLED SERVICES	(8,773)	(1,456)	(2,990)	(1,534)	(105%)	
08	22	OTHER WELFARE	(66,630)	(11,104)	0	11,104	100%	▲ ABC's yet to be run
10	25	SANITATION-HOUSEHOLD REFUSE	(200,391)	(33,394)	(42,203)	(8,809)	(26%)	
10	26	OTHER SANITATION	(8,000)	(1,332)	(323)	1,009	76%	
10	29	PROTECTION OF ENVIRONMENT	(38,760)	(6,454)	(2,656)	3,798	59%	
10	30	TOWN PLANNING & REG DEVELOPMNT	(70,963)	(11,826)	(2,504)	9,322	79%	
10	31	OTHER COMMUNITY AMENITIES	(152,986)	(25,484)	(6,197)	19,287	76%	▲ Timing - Cemetery expenses
11	32	PUBLIC HALLS.CIVIC CENTRES	(229,381)	(38,186)	(140,487)	(102,301)	(268%)	▼ Timing - Maintenance activities and insurance
11	33	SWIMMING AREAS AND BEACHES	(183,856)	(30,630)	(4,579)	26,051	85%	▲ Timing - Maintenance activities and insurance
11	34	OTHER RECREATION AND SPORT	(633,233)	(105,474)	(45,409)	60,065	57%	▲ Timing - Parks and ovals maintenance and insurance
11	35	LIBRARIES	(21,500)	(3,582)	(5,280)	(1,698)	(47%)	
11	36	OTHER CULTURE	(873,056)	(145,482)	(15,774)	129,708	89%	▲ Timing - events, fireworks, australia day
12	38	MTCE STS,RDS,BRIDGES,DEPOTS	(3,442,876)	(573,758)	(203,199)	370,559	65%	▲ Timing - routine and specified road maintenance
12	39	ROAD PLANT PURCHASES	0	0	0	0		
13	45	TOURISM AND AREA PROMOTION						Timing - maintenance activities, CCTV grant exp, commission to craft centre
			(150,227)	(25,020)	(7,058)	17,962	72%	▲
13	46	BUILDING CONTROL	(74,764)	(12,456)	(3,359)	9,097	73%	
13	49	OTHER ECONOMIC SERVICES	(358,346)	(59,714)	(8,391)	51,323	86%	▲ Depn, ABCs, standpipe & community grant program
04	4A	ADMINISTRATION	(48,290)	(7,996)	275,172	283,168	3541%	▲ ABC's yet to be run
14	50	PRIVATE WORKS	0	0	0	0		
14	52	PUBLIC WORKS OVERHEADS	46,260	7,726	(5,382)	(13,108)	170%	
14	53	PLANT OPERATION COSTS	(98,377)	(16,394)	(33,258)	(16,864)	(103%)	▼ Timing of works
14	56	UNCLASSIFIED	(1,929)	(318)	(384)	(66)	(21%)	
			(8,332,891)	(1,388,380)	(317,007)	1,071,373	77.17%	▲

SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 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	0.130487	321	4,528,011	590,847		590,847	590,846		590,846
GRV Rural Residential	0.130487	67	1,016,860	132,687		132,687	132,687		132,687
GRV Commercial Industrial	0.130487	23	382,175	49,869		49,869	49,869		49,869
GRV Townsites	0.130487	13	178,100	23,240		23,240	23,240		23,240
Unimproved value									
UV Broadacre Rural	0.004755	209	374,760,000	1,781,984		1,781,984	1,781,984		1,781,984
Sub-Total		633	380,865,146	2,578,626	0	2,578,626	2,578,626	0	2,578,626
Minimum payment	Minimum Rate								
Gross rental value									
GRV General	1,202.00	58	91,428	69,716		69,716	69,716		69,716
GRV Rural Residential	1,202.00	17	50,270	20,434		20,434	20,434		20,434
GRV Commercial Industrial	1,202.00	17	78,260	20,434		20,434	20,434		20,434
GRV Townsites	1,202.00	8	18,685	9,616		9,616	9,616		9,616
Unimproved value									
UV Broadacre Rural	1,202.00	81	14,799,517	97,362		97,362	97,362		97,362
Sub-total		181	15,038,160	217,562	0	217,562	217,562	0	217,562
Total general rates		814	395,903,306	2,796,188	0	2,796,188	2,796,188	0	2,796,188

15.3. Accounts Paid by Authority – July 2026

File Reference:	ADM0066
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Finance Officer
Disclosure of Interest:	Nil
Attachments:	List of Accounts for July 2026
Previous Reference:	Nil

Summary

Council is requested to receive the list of accounts paid by authority for the month of July 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 2026/2027 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.		

Voting Requirements:

Simple Majority Required

Officer's Recommendation:

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

To 31 July 2026:

Municipal Account	\$351,880.87
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Moved: _____ Seconded: _____

SHIRE OF PINGELLY

ACCOUNTS PAID PRESENTED FOR ENDORSEMENT JULY 2026

EFT NUMBER	DATE	CREDITOR NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
EFT13375	01/07/2026	SYNERGY	SYNERGY ACCOUNT CHARGES - MARCH TO MAY 2026	1		1,897.47
INV SYN - MAR 26 TO MAY 26	28/05/2026	SYNERGY	VARIOUS SHIRE PROPERTIES		1,897.47	
EFT13376	01/07/2026	COOLUP HOLDINGS P/L	CARTAGE CHARGES	1		660.00
INV 25/061	26/06/2026	COOLUP HOLDINGS P/L	MOVE SEA CONTAINER FROM RECREATION GROUND ON SOMERSET TO SHIRE DEPOT ON REVIEW ST		660.00	
EFT13377	03/07/2026	READYTECH	SYNERGY SOFT UPGRADE	1		1,650.00
INV INITV043287	26/06/2026	READYTECH	EOFY & PAYDAY SYNERGYSOFT VERSION UPGRADE - MAY 2026 - OPTION 1		1,650.00	
EFT13378	03/07/2026	HERSEY'S SAFETY PTY LTD	CONSUMABLES	1		859.10
INV 5417	15/06/2026	HERSEY'S SAFETY PTY LTD	LITHPLEX BLUE GREASE X 20, BLUE GUM GUIDE POST (HARDWOOD) X 50 - FOR WORKS		859.10	
EFT13380	03/07/2026	BUNNINGS BUILDING SUPPLIES	ASSORTED CONSUMABLES	1		177.33
INV 2182-00332676	15/06/2026	BUNNINGS BUILDING SUPPLIES	PADBOLTS - CROQUET CLUB		30.10	
INV 2182/0033371	16/06/2026	BUNNINGS BUILDING SUPPLIES	CREDIT - SINK MIXER - SHIRE DEPOT		-35.15	
INV 2182/0033371	16/06/2026	BUNNINGS BUILDING SUPPLIES	TAP - SHIRE DEPOT, PUMP - PIONEER PARK, TAP RETURN - PIONEER PARK		146.84	
INV 2182/0033700	19/06/2026	BUNNINGS BUILDING SUPPLIES	HINGES & SEALER - RSL HALL		35.54	
EFT13381	03/07/2026	GREAT SOUTHERN FUEL SUPPLIES	FUEL CARD CHARGES	1		2,650.43
INV 30042026	30/04/2026	GREAT SOUTHERN FUEL SUPPLIES	0PN, PN761, PN01 - APRIL 2026		963.84	
INV 31052026	31/05/2026	GREAT SOUTHERN FUEL SUPPLIES	0PN, PN761, SMALL PLANT, PN01, PN322 - MAY 2026		1,686.59	
EFT13382	03/07/2026	BEST OFFICE SYSTEMS	PRINTING CHARGES - 20/05/2026 TO 20/06/2026	1		1,648.02
INV 661273	24/06/2026	BEST OFFICE SYSTEMS	ADMIN PHOTOCOPIER CHARGES - BLACK - 2,488 - \$39.95, COLOUR - 5,241, BUSHFIRE PHOTOCOPIER CHARGES - BLACK - 772 - \$13.59, COLOUR - 4,272		1,648.02	
EFT13383	03/07/2026	OFFICEWORKS LTD	STATIONERY ITEMS	1		696.25
INV 630222203	16/06/2026	OFFICEWORKS LTD	ASSORTED STATIONERY ITEMS		696.25	
EFT13384	03/07/2026	MORNINGSIDE PRINTERS & GRAPHICS	PRINTED ENVELOPES	1		397.00

INV 31684	18/06/2026	MORNINGSIDE PRINTERS & GRAPHICS	DLX WINDOW FACE ENVELOPES (1COLOUR, 1SIDE, SELF SEAL) QUANTITY 1500 INCLUDING FREIGHT		397.00	
EFT13385	03/07/2026	NUTRIEN AG SOLUTIONS	ASSORTED CHEMICALS & CONSUMABLES	1		3,441.90
INV 914741744	09/06/2026	NUTRIEN AG SOLUTIONS	ASSORTED CHEMICALS FOR RURAL ROAD MAINTENANCE		2,942.50	
INV 914659431	16/06/2026	NUTRIEN AG SOLUTIONS	18KG GAS - TOYOTA FORKLIFT		92.07	
INV 914659432	16/06/2026	NUTRIEN AG SOLUTIONS	VICF M/BOOT Z/S SCUFF CAP WHEAT 12 - STAFF PPE		176.00	
INV 914736439	29/06/2026	NUTRIEN AG SOLUTIONS	SHACKLE & WINCH SNAP - QUARTZ STREET MAINTENANCE		6.93	
INV 914736440	30/06/2026	NUTRIEN AG SOLUTIONS	PPLU WHEELIE BING GREEN 240L - RSL HALL		224.40	
EFT13386	03/07/2026	DEPARTMENT OF FIRE & EMERGENCY SERVICES AUTHORITY OF WA	2025/26 ESL INCOME - LOCAL GOVERNMENT OPT B	1		220.51
INV 159800A	20/02/2026	DEPARTMENT OF FIRE & EMERGENCY SERVICES AUTHORITY OF WA	2025/26 ESL INCOME - LOCAL GOVERNMENT OPT B		323.51	
INV 159800CR	22/05/2026	DEPARTMENT OF FIRE & EMERGENCY SERVICES AUTHORITY OF WA	2024-2025 EOFY ESL ADJUSTMENT FORM C AND ANNEXURE A - ESL CONTRIBUTION		-103.00	
EFT13387	03/07/2026	BENARA NURSERIES	ASSORTED PLANTS	1		1,740.20
INV 297936	26/06/2026	BENARA NURSERIES	LANDSCAPING PLANTS - HEAVY VEHICLE REST AREA		1,740.20	
EFT13388	03/07/2026	TRAFFIC FORCE	TRAFFIC MANAGEMENT PLAN	1		1,658.80
INV 987	29/05/2026	TRAFFIC FORCE	RENEWAL OF GENERIC TRAFFIC MANAGEMENT PLAN		1,658.80	
EFT13389	03/07/2026	STABILCO PTY LTD	WORKS ON BULYEE ROAD	1		70,534.53
INV 5989	25/05/2026	STABILCO PTY LTD	APPROX 11000M2 OF ROAD STABILIZATION ON BULYEE ROAD, 19-20 MAY 2026, ESTABLISHMENT FEE, MOB & DEMOB, LH CEMENT STABILISATION, CREDIT - LH CEMENT STABILISATION, HOLDERS USED 4, TEETH USED 42, TANKER WAITING TIME, CREDIT TANKER WAITING TIME, SCO JOB NUMBER: WA4108, SCO QUOTE NUMBER: 14744		70,534.53	
EFT13390	03/07/2026	AUTOPRO NORTHAM	PARTS FOR SMALL PLANT	1		231.16
INV 1305666	24/06/2026	AUTOPRO NORTHAM	JOCKEY WHEEL - PORTABLE TOILET		178.42	
INV 1306025	25/06/2026	AUTOPRO NORTHAM	SOLAR POWERED BATTERY TRICKLE CHARGER - PRACC		52.74	
EFT13391	03/07/2026	PINGARNING PTY LTD - PROMPT SAFETY	WORK HEALTH SAFETY SERVICES	1		1,210.00
INV 260	24/06/2026	PINGARNING PTY LTD - PROMPT SAFETY	12/06/2026 QUARTERLY WHS VISIT WORKS DEPARTMENT TOOLBOX ANNUAL WHS INDUCTIONS ADMINISTRATION TOOLBOX MEETING		1,210.00	
EFT13392	03/07/2026	ASHMAN FINE CABINETS	MATERIALS	1		110.00
INV 2396	22/06/2026	ASHMAN FINE CABINETS	GATE - RSL HALL		110.00	

EFT13393	03/07/2026	STABILISATION TECHNOLOGY PTY LTD	PAVEMENT INVESTIGATION AND TESTING	1		6,121.50
INV ST0593	23/06/2026	STABILISATION TECHNOLOGY PTY LTD	ENGINEERING SERVICES, SOIL TESTING - BULYEE ROAD		6,121.50	
EFT13394	03/07/2026	XL2	PROVISION OF IT SERVICES	1		13,768.86
INV 39489M	15/05/2026	XL2	IT AGREEMENT MONTHLY BILLING - JUNE 2026		2,406.58	
INV 39587	16/05/2026	XL2	INSTALL CORRECT VERSION OF OFFICE ON RDS		1,172.60	
INV 39616	18/05/2026	XL2	ON SITE VISIT - 22/04/2026, - REMOUNT WAP, - REPLACE WAP IN CHAMBERS, - MIGRATED INTERNET TO PENTANET, - RE DID TUNNEL, - FIXED INTERNET AT TOWN HALL, - REPLACE SCREEN, - PHONE SYSTEM TRAINING		2,487.10	
INV 39819	08/06/2026	XL2	MONTHLY BILLING FOR M365 LICENCES - JUNE 2026		1,116.80	
INV 39897M	16/06/2026	XL2	IT AGREEMENT MONTHLY BILLING - JULY 2026		3,741.18	
INV 40123	24/06/2026	XL2	ELITE BOOK LAPTOP 3YR WARRANTY		2,844.60	
EFT13397	03/07/2026	PINGELLY COMMUNITY CRAFT CENTRE	CARAVAN PARK TAKINGS COMMISSION	1		919.12
INV 172	08/06/2026	PINGELLY COMMUNITY CRAFT CENTRE	CARAVAN PARK TAKINGS COMMISSION - MAY 2026		919.12	
EFT13398	10/07/2026	SYNERGY	SYNERGY ACCOUNT CHARGES	1		2,022.55
INV SYN - MAR 26 TO MAY 26	29/05/2026	SYNERGY	VARIOUS SHIRE ACCOUNTS - SERVICE & USAGE CHARGES		2,022.55	
EFT13399	10/07/2026	CATHERINE MARY TRAVERS	LIVE MUSIC ENTERTAINMENT	1		1,200.00
INV 26.0418	22/06/2026	CATHERINE MARY TRAVERS	MUSICIAN FOR GRAND REGENCY BALL AT HERITAGE FESTIVAL 2026		1,200.00	
EFT13400	17/07/2026	GOLDSTONE MECHANICAL PTY LTD	MECHANICAL SERVICES	1		14,098.15
INV 0031	10/07/2026	GOLDSTONE MECHANICAL PTY LTD	KOMATSU 4000HR MAJOR SERVICE		14,098.15	
EFT13401	17/07/2026	GARRARDS PTY LTD	PEST CONTROL	1		1,451.45
INV 1071591	25/06/2026	GARRARDS PTY LTD	5 X QUICKBAYT 2KG FLY BAIT - REFUSE SITE		1,451.45	
EFT13402	17/07/2026	HERSEY'S SAFETY PTY LTD	STAFF PPE	1		849.20
INV 5394	12/06/2026	HERSEY'S SAFETY PTY LTD	ASSORTED STAFF PPE		315.70	
INV 5447	24/06/2026	HERSEY'S SAFETY PTY LTD	ASSORTED STAFF PPE		533.50	
EFT13404	17/07/2026	BUNNINGS BUILDING SUPPLIES	ASSORTED CONSUMABLES	1		797.24
INV 2182/00339925	22/06/2026	BUNNINGS BUILDING SUPPLIES	HINGES AND LATCHES - SHIRE DEPOT		73.06	

INV 2182/0040571 9	22/06/2026	BUNNINGS BUILDING SUPPLIES	CANOPIES - SHIRE DEPOT		293.84	
INV 2182/0034081 6	23/06/2026	BUNNINGS BUILDING SUPPLIES	BIT SPADES - TOWN HALL, KEYLESS ENTRANCE SET - SHIRE DEPOT, HAND TROLLEY - PIONEER PARK, CHALK DYMARK - REC GROUNDS		393.14	
INV 2182/0034194 8	25/06/2026	BUNNINGS BUILDING SUPPLIES	DOOR HANDLE AND JIGSAW BLADE - SHIRE DEPOT		37.20	
EFT13405	17/07/2026	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC WASTE & RECYCLING COLLECTION	1		8,264.08
INV 3883	03/07/2026	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC WASTE COLLECTION 27/05/2026 - 24/06/2026, RECYCLE COLLECTION 3 & 17 JUNE 2026, WASTE COLLECTION 16 JUNE 2026, CARDBOARD COLLECTION 16 JUNE 2026, RECYCLE COLLECTION 16 JUNE 2026		8,264.08	
EFT13406	17/07/2026	CTI SECURITY SERVICES PTY LTD	ALARM MONITORING CHARGES	1		171.02
INV CINS3202641	16/06/2026	CTI SECURITY SERVICES PTY LTD	ALARM MONITORING CHARGES - 17 QUEEN STREET 01/07/2026 TO 30/09/2026		171.02	
EFT13407	17/07/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	CONSUMABLES	1		39.00
INV DI25049154	13/05/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	SLIP JOINERS - SHIRE DEPOT		39.00	
EFT13408	17/07/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BSL COLLECTIONS - JUNE 2026	1		1,417.77
INV 30062026	30/06/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BSL COLLECTIONS - JUNE 2026		1,417.77	
EFT13409	17/07/2026	STATEWIDE TRAFFIC (WA) PTY LTD	HIRE OF TRAFFIC LIGHTS	1		6,212.95
INV 2124.1	21/04/2026	STATEWIDE TRAFFIC (WA) PTY LTD	PORTABLE TRAILER TRAFFIC LIGHTS (SET OF 2) - 21 DAYS 23 MAR TO 12 APRIL 2026 INCLUSIVE		2,887.50	
INV 2169.1	30/04/2026	STATEWIDE TRAFFIC (WA) PTY LTD	PORTABLE TRAFFIC LIGHTS (SET OF 2) - 16 DAYS 13 TO 28 APRIL 2026 INCLUSIVE, DATE: 28/04/2026, DOCKET: 14801, TRAFFIC LIGHT DEMOBILISATION, 1 PERSON CREW, 1 VEHICLE, MON-FRI 6:00-18:00 FIRST 8 HOURS, LV 36 - 202 KM'S OVER 100		3,325.45	
EFT13412	21/07/2026	GOLDSTONE MECHANICAL PTY LTD	MECHANICAL SERVICING	1		8,580.00
INV 0033	17/07/2026	GOLDSTONE MECHANICAL PTY LTD	REMOVE AND REPLACE REAR LEAF SPRINGS & CHECK ABS FAULT - MITSUBISHI TRITON PC23, TEST AIR COMPRESSOR - SMALL PLANT, HYDRAULIC HOSE & WIPER ASSEMBLY ON LOADER - CASE LOADER PL8, FIT REVERSE BUZZER ON FORKLIFT & CHECK STARTING ISSUE - TOYOTA FORKLIFT P104, 190,000KM SERVICE ON FORTUNER - TOYOTA FORTUNER PEMT1, COMPACTOR BELT - SMALL PLANT, 70,000KM SERVICE - ISUZU TIPPER PT22, DRIVE BELT & LOADER FRAME BOLT CASE SKIDSTEER - CASE LOADER PL9		8,580.00	
EFT13413	21/07/2026	BRYAN HOTHAM	COUNCILLOR SITTING FEES	1		1,185.00
INV 30062026	30/06/2026	BRYAN HOTHAM	COUNCILLOR SITTING FEES - APRIL TO JUNE 2026		1,185.00	

EFT13414	21/07/2026	PINGELLY TYRE SERVICE	HYDRAULIC HOSE REPAIR	1		152.88
INV 2414	01/05/2026	PINGELLY TYRE SERVICE	REPAIRS TO HYDRAULIC HOSE - CASE LOADER PL9		152.88	
EFT13415	21/07/2026	PETER WOOD	DEPUTY PRESIDENT ALLOWANCE AND SITTING FEES	1		1,384.00
INV 30062026	30/06/2026	PETER WOOD	DEPUTY PRESIDENT ALLOWANCE - APRIL TO JUNE 2026, DEPUTY PRESIDENT SITTING FEES - APRIL TO JUNE 2026		1,384.00	
EFT13416	21/07/2026	JACKIE MCBURNEY	PRESIDENT ALLOWANCE AND SITTING FEES	1		3,136.25
INV 30062026	30/06/2026	JACKIE MCBURNEY	PRESIDENT ALLOWANCE - APRIL TO JUNE 2026, PRESIDENT SITTING FEES - APRIL TO JUNE 2026		3,136.25	
EFT13417	21/07/2026	BROOKTON 24/7 TOWING AND FREIGHT	TOWING CHARGES	1		350.00
INV 150726-01	15/07/2026	BROOKTON 24/7 TOWING AND FREIGHT	MOVE ABANDONED CAR FROM ALDERSYDE PINGELLY ROAD TO SHIRE DEPOT		350.00	
EFT13418	21/07/2026	VEOLIA RECYCLING & RECOVERY PTY LTD	COLLECTION OF SHARPS CONTAINERS	1		89.78
INV 8101251960	30/06/2026	VEOLIA RECYCLING & RECOVERY PTY LTD	COLLECTION OF SHARPS CONTAINERS FROM PINGELLY PHARMACY		89.78	
EFT13419	21/07/2026	SHERRIN RENTALS PTY LTD	HIRE OF PLANT	1		1,191.30
INV 1020	20/05/2026	SHERRIN RENTALS PTY LTD	2 DAY HIRE SHORT FALL OF NEW MONTHLY BILLING PERIOD - BULYEE ROAD		1,191.30	
EFT13420	21/07/2026	PINGARNING PTY LTD - PROMPT SAFETY	WHS MANAGEMENT SYSTEM ANNUAL REVIEW	1		2,200.00
INV 266	01/07/2026	PINGARNING PTY LTD - PROMPT SAFETY	ANNUAL REVIEW OF WHS SAFETY MANAGEMENT SYSTEM		2,200.00	
EFT13421	21/07/2026	CLINTON JAMES CHENEY	COUNCILLOR SITTING FEES	1		1,185.00
INV 30062026	30/06/2026	CLINTON JAMES CHENEY	COUNCILLOR SITTING FEES - APRIL TO JUNE 2026		1,185.00	
EFT13422	21/07/2026	ANGELA TRETHEWEY	COUNCILLOR SITTING FEES	1		1,185.00
INV 30062026	30/06/2026	ANGELA TRETHEWEY	COUNCILLOR SITTING FEES - APRIL TO JUNE 2026		1,185.00	
EFT13423	21/07/2026	DANI SUMMERS	COUNCILLOR SITTING FEES	1		1,185.00
INV 30062026	30/06/2026	DANI SUMMERS	COUNCILLOR SITTING FEES - APRIL TO JUNE 2026		1,185.00	
EFT13424	21/07/2026	ROBERT ADRIAN HOWELL	COUNCILLOR SITTING FEES	1		1,185.00
INV 30062026	30/06/2026	ROBERT ADRIAN HOWELL	COUNCILLOR SITTING FEES - APRIL TO JUNE 2026		1,185.00	
EFT13425	22/07/2026	ALAN ARNOLD	FUEL REIMBURSEMENT	1		80.00
INV REIMBURSEM	22/07/2026	ALAN ARNOLD	FUEL REIMBURSEMENT		80.00	
EFT13426	31/07/2026	NARROGIN PETS AND VETS	ANIMAL WELFARE	1		273.00
INV 1008829	16/07/2026	NARROGIN PETS AND VETS	ANIMAL WELFARE CHECK		273.00	

EFT13427	31/07/2026	INLAND MECHANICAL PTY LTD	MECHANICAL SERVICES	1		13,321.87
INV 9492	21/07/2026	INLAND MECHANICAL PTY LTD	DIAGNOSE FAULTS AND INSPECT FUSO FV51 TIP TRUCK ON SITE AND DRIVE TRUCK TO PERTH FOR REPAIRS AS DETAILED ON PROFORMA INV #401		13,321.87	
EFT13428	31/07/2026	PINGELLY ARTS & CRAFTS GROUP INC	CATERING SERVICES	1		315.00
INV 73	18/06/2026	PINGELLY ARTS & CRAFTS GROUP INC	CATERING FOR JUNE 2026 COUNCIL MEETING DINNER		315.00	
EFT13429	31/07/2026	TELSTRA	TELEPHONE & INTERNET CHARGES	1		602.28
INV K484563961-2	18/05/2026	TELSTRA	TELEPHONE & INTERNET CHARGES - 11/05/2026 TO 10/06/2026		602.28	
EFT13431	31/07/2026	ST JOHN AMBULANCE AUSTRALIA (WA) INC.	DEFIBRILLATOR PADS	1		270.00
INV CYINV004126	10/06/2026	ST JOHN AMBULANCE AUSTRALIA (WA) INC.	2X 1316 PHILIPS HS1 HEARTSTART DEFIBRILLATOR PADS (ADULT)		270.00	
EFT13432	31/07/2026	BUNNINGS BUILDING SUPPLIES	ASSORTED CONSUMABLES	1		332.46
INV 2432/01200924	10/07/2026	BUNNINGS BUILDING SUPPLIES	DOOR MAT LARGE - X2 - YOUTH GROUP BUILDING, CARGO NET - TRAILER - ISUZU D-MAX PC24, TIE DOWNS - 120CM - ISUZU D-MAX PC24, BATTERY - REMOTE CONTROL - COMMUNITY EVENTS		133.66	
INV 2182/00360284	13/07/2026	BUNNINGS BUILDING SUPPLIES	SILICON AND FLAT BAR - COMMUNITY SHEARING SHED, KEY BLANCS - ADMIN BUILDING		41.93	
INV 2182/00364474	17/07/2026	BUNNINGS BUILDING SUPPLIES	STRINGLINE, BIT AND TARPAULIN - COMMUNITY SHEARING SHED		33.11	
INV 2440/00817264	17/07/2026	BUNNINGS BUILDING SUPPLIES	STORAGE BOX - SHIRE DEPOT		31.82	
INV 2438/00106322	18/07/2026	BUNNINGS BUILDING SUPPLIES	DUSTPAN BRUSH - ADMIN BUILDING, BROOM - ADMIN BUILDING, TYRE SEALANT - ADMIN BUILDING, TAP - ADMIN BUILDING		91.94	
EFT13433	31/07/2026	DOWN TO EARTH TRAINING AND ASSESSING	DELIVERY OF TRAFFIC MANAGEMENT TRAINING	1		9,676.00
INV 46998	27/07/2026	DOWN TO EARTH TRAINING AND ASSESSING	BASIC WORKSHITE TRAFFIC MANAGEMENT COURSE AS PER QUOTE SUPPLIED, ACCOMMODATION AND MEALS		9,676.00	
EFT13434	31/07/2026	AUSTRALIA POST	GENERAL POSTAGE	1		67.20
INV 1014833718	03/07/2026	AUSTRALIA POST	GENERAL POSTAGE - JUNE 2026		67.20	
EFT13435	31/07/2026	GREAT SOUTHERN FUEL SUPPLIES	FUEL CARD CHARGES	1		668.70
INV 30062026	30/06/2026	GREAT SOUTHERN FUEL SUPPLIES	JUNE 2026 - 0PN, PN761, PN01		668.70	
EFT13436	31/07/2026	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	LHAAC SAMPLING SCHEME ANNUAL FEE 26/27	1		541.76
INV MA2026101	01/07/2026	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	AUSTRALIAN BUREAU OF STATISTICS - ESTIMATED RESIDENT POPULATION (ERP) AT JUNE 2025 WAS 1,108		541.76	

EFT13437	31/07/2026	BIRD'S SILOS & SHELTERS	PURCHASE OF SILO BUILDING	1		2,200.00
INV 8901	13/07/2026	BIRD'S SILOS & SHELTERS	1 X SILO BUILDING WITH 920MM WIDE DOOR 2.85M DIAMETER X 3.1M HIGH - HEAVY VEHICLE REST AREA		2,200.00	
EFT13438	31/07/2026	PINGELLY COMMUNITY RESOURCE CENTRE	PROVISION OF LIBRARY SERVICES	1		5,749.15
INV 0499	10/07/2026	PINGELLY COMMUNITY RESOURCE CENTRE	PROVISION OF LIBRARY SERVICES - JULY TO SEPTEMBER 2026		5,749.15	
EFT13439	31/07/2026	MIDALIA STEEL (INFRABUILD)	MATERIALS AND CONSUMABLES	1		5,283.50
INV 67991640	15/07/2026	MIDALIA STEEL (INFRABUILD)	ELGATE SQUARE POST CAPS, DURAGALPLUS RHS		1,896.70	
INV 68000248	24/07/2026	MIDALIA STEEL (INFRABUILD)	ASSORTED KRAIL GALVINISED INCLUDING DELIVERY		3,386.80	
EFT13440	31/07/2026	READYTECH USER GROUP WA	USER GROUP MEMBERSHIP FEES 26/27	1		962.50
INV 1156	03/07/2026	READYTECH USER GROUP WA	2026/2027 USER GROUP MEMBERSHIP FEES		962.50	
EFT13441	31/07/2026	LOCAL GOVERNMENT INSURANCE SCHEME INSURANCE BROKING T/A JLT RISK SOLUTIONS	INSURANCE POLICY RENEWAL 26/27	1		5,111.97
INV 062-220268	06/07/2026	LOCAL GOVERNMENT INSURANCE SCHEME INSURANCE BROKING T/A JLT RISK SOLUTIONS	INSURANCE POLICY RENEWAL 26/27 - MARINE CARGO 30/06/2026 TO 30/06/2027		346.50	
INV 062-220292	06/07/2026	LOCAL GOVERNMENT INSURANCE SCHEME INSURANCE BROKING T/A JLT RISK SOLUTIONS	INSURANCE POLICY RENEWAL 26/27 - SALARY CONTINUANCE 30/06/2026 TO 30/06/2027		4,765.47	
EFT13442	31/07/2026	REGIONAL DEVELOPMENT AUSTRALIA WHEATBELT	GRANT GURU PORTAL SUBSCRIPTION 26/27	1		550.00
INV 19518	19/05/2026	REGIONAL DEVELOPMENT AUSTRALIA WHEATBELT INC	2026/27 SUBSCRIPTION COLLABORATIVE RDA WHEATBELT AND MIDWEST GASCOYNE GRANTGURU PORTAL		550.00	
EFT13443	31/07/2026	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	1		119.79
INV 0581	28/06/2026	TEAM GLOBAL EXPRESS PTY LTD	18/06/2026 TO STATE LIBRARY		58.87	
INV 0582	19/07/2026	TEAM GLOBAL EXPRESS PTY LTD	06/07/2026 FROM HERSEY'S SAFETY		60.92	
EFT13444	31/07/2026	EDGE PLANNING & PROPERTY	PLANNING SERVICES	1		1,576.57
INV 3274	20/07/2026	EDGE PLANNING & PROPERTY	TOWN PLANNING SERVICES JUNE 2026		1,576.57	
EFT13445	31/07/2026	MARKET CREATIONS AGENCY PTY LTD	ANNUAL SUBSCRIPTION - COUNCIL CONNECT	1		17,325.00
INV IH24-3	01/07/2026	MARKET CREATIONS AGENCY PTY LTD	COUNCIL CONNECT HOSTING & SUBSCRIPTION – FY26/27, INCLUDES 40 SUPPORT AND MAINTENANCE HOURS, UNLIMITED STORAGE, UNLIMITED BANDWIDTH FOR, THE FOLLOWING WEBSITE(S): PINGELLY.WA.GOV.AU, SSL CERTIFICATE - PINGELLY.WA.GOV.AU, BI-ANNUAL SSL RENEWAL & INSTALLATION , USERWAY ACCESSIBILITY TOOL – PRO <100K PAGE VIEWS PER MONTH – PINGELLY.WA.GOV.AU		17,325.00	

EFT13446	31/07/2026	INTEGRATED ICT	TECHNICIAN SERVICES	1		374.00
INV 43544	30/06/2026	INTEGRATED ICT	LABOUR SERVICES FOR THE AUDIT EDITING OF 11X SOP COUNCIL MEETING RECORDINGS - FROM JULY 2025 TO APRIL 2026		374.00	
EFT13447	31/07/2026	URL NETWORKS PTY LTD	URL SIP TRUNK - ADMIN BUILDING	1		95.80
INV 124257	01/07/2026	URL NETWORKS PTY LTD	URL SIP TRUNK - ADMIN BUILDING, 07/07/2026 TO 06/08/20206		95.80	
EFT13448	31/07/2026	AVANTGRADE COACHING & CONSULTING	BUSINESS CONSULTATION SESSION	1		2,035.00
INV 0531	03/07/2026	AVANTGRADE COACHING & CONSULTING	INTRO TO ENTREPRENEUR WORKSHOP & BUSINESS CONSULTATION SESSION		2,035.00	
EFT13449	31/07/2026	JEANETTE KATHLEEN HAMMOND	PINGELLY HERITAGE GRANT	1		2,500.00
INV 20072026	20/07/2026	JEANETTE KATHLEEN HAMMOND	PINGELLY HERITAGE GRANT PROGRAM 2026 - SUCCESSFUL APPLICANT		2,500.00	
EFT13450	31/07/2026	JANE LOUISE MCCABE	PINGELLY HERITAGE GRANT	1		2,500.00
INV 20072026	20/07/2026	JANE LOUISE MCCABE	PINGELLY HERITAGE GRANT PROGRAM 2026 - SUCCESSFUL APPLICANT		2,500.00	
EFT13453	31/07/2026	LANDGATE	GRV INTERIM VALUATION - REGIONAL	1		51.68
INV 77982782	13/05/2026	LANDGATE	GRV INTERIM VALUATION - REGIONAL, SCHEDULE NO: G2026/1, DATE: 22/11/2025 TO 27/02/2026		51.68	
TOTAL EFT						242,708.03
DIRECT DEBIT	DATE	CREDITOR NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
DD14874.1	08/07/2026	WATER CORPORATION	WATER ACCOUNT CHARGES - 09/03/2026 TO 14/05/2026	1		1,897.56
INV 0154	17/06/2026	WATER CORPORATION	USAGE & SERVICE CHARGES - PINGELLY SWIMMING POOL	1	1,897.56	
DD14881.1	01/07/2026	BENDIGO BANK CREDIT CARDS	CEO CREDIT CARD RECONCILIATION - JUNE 2026	1		7,973.19

INV 30062026	30/06/2026	BENDIGO BANK CREDIT CARDS	03/06/2026 KMART - INITIAL SET UP, YOUTH CENTRE \$204.00, 04/06/2026 ANTHROPIC CLAUDE AI - CLAUDE PRO SUBSCRIPTION, 02/06/2026 TO 02/07/2026 \$27.99, 04/06/2026 INTERNATIONAL TRANSACTION - FEE \$0.84, 09/06/2026 PINGELLY IGA - CONSUMABLES FOR SHIRE OFFICE \$127.22, 09/06/2026 PINGELLY IGA - CONSUMABLES FOR SHIRE OFFICE \$40.54, 11/06/2026 THE REJECT SHOP - KITCHEN AIDS FOR SHIRE OFFICE \$27.50, 11/06/2026 COLES - CATERING SUPPLIES FOR AGE FRIENDLY EVENT \$339.50, 11/06/2026 COLES - CATERING SUPPLIES FOR AGE FRIENDLY EVENT \$146.50, 18/06/2026 FOXIT SOFTWARE - FOXIT PDF SUITE PRO FOR TEAMS YEARLY PLAN, 16/06/2026 TO 16/07/2026 \$42.80, 18/06/2026 INTERNATIONAL TRANSACTION - FEE \$1.28, 22/06/2026 SURVEY MONKEY - ANNUAL SUBSCRIPTION \$384.00, 22/06/2026 INTERNATIONAL TRANSACTION - FEE \$11.52, 24/06/2026 SEEK - RECRUITMENT ADVERTISING \$478.50, 25/06/2026 2 BROTHERS FOOD - CONSUMABLES FOR GINGERBREAD VILLAGE \$101.57, 26/06/2026 WORLD OF CAKE - CONSUMABLES FOR GINGERBREAD VILLAGE \$5253.85, 27/06/2026 OAKFORD STOCKFEEDS - CONSUMABLES FOR GINGERBREAD VILLAGE \$231.75, 28/06/2026 COSTCO - CONSUMABLES FOR GINGERBREAD VILLAGE \$549.83, 29/06/2026 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	7,973.19	
DD14883.1	14/07/2026	BENDIGO BANK CREDIT CARDS	EMW CREDIT CARD RECONCILIATION - JUNE 2026	1		83.90
INV 30062026	30/06/2026	BENDIGO BANK CREDIT CARDS	08/06/2026 JAYCAR - 2X COMPUTER HUB SWITCHES \$79.90 29/06/2026 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	83.90	
DD14885.1	14/07/2026	BENDIGO BANK CREDIT CARDS	MF CREDIT CARD RECONCILIATION - JUNE 2026	1		828.81
INV 30062026	30/06/2026	BENDIGO BANK CREDIT CARDS	13/06/2026 TRANSPORT WA - 12 MONTH VEHICLE REGISTRATION RENEWAL, TOYOTA COROLA PN761 \$458.85, 13/06/2026 TRANSPORT WA - VEHICLE REGISTRATION RENEWAL RECORDING FEE \$9.50, 16/06/2026 PINGELLY HOTEL - REFRESHMENTS FOR COUNCIL KITCHEN \$146.45, 17/06/2026 PINGELLY IGA - ASSORTED SUPPLIES FOR ADMIN BUILDING AND COUNCIL KITCHEN \$31.50, 17/06/2026 PINGELLY IGA - ASSORTED SUPPLIES FOR ADMIN BUILDING AND COUNCIL KITCHEN \$63.51, 21/06/2026 PENTANET - NBN COMMERCIAL PRO INTERNET SERVICE, 01/06/2026 TO 30/06/2026 \$115.00, 29/06/2026 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	828.81	
3072026	03/07/2026	AUSTRALIAN TAXATION OFFICE	BAS APRIL 2026	1		71,927.00
INV BAS APR 2026	30/04/2026	AUSTRALIAN TAXATION OFFICE	BAS APRIL 2026 - GST Credits (Payable), BAS APRIL 2026 - GST Input Debits (Receivable), BAS APRIL 2026 - PAYG Liability, BAS APRIL 2026 - Diesel Fuel Rebate, BAS APRIL 2026 - Rounding of		71,927.00	
TOTAL DD						82,710.46
PAYROLL	DATE	CREDITOR NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
EFT13379	03/07/2026	CHILD SUPPORT AGENCY	PAYROLL DEDUCTION	1		1,098.76
EFT13395	03/07/2026	LOCAL GOVERNMENT, RACING AND CEMETERIES	PAYROLL DEDUCTION	1		44.00
EFT13396	03/07/2026	AUSTRALIAN SERVICES UNION OF WA	PAYROLL DEDUCTION	1		26.50

EFT13403	17/07/2026	CHILD SUPPORT AGENCY	PAYROLL DEDUCTION	1		1,085.00
EFT13410	17/07/2026	LOCAL GOVERNMENT, RACING AND CEMETERIES	PAYROLL DEDUCTION	1		44.00
EFT13411	17/07/2026	AUSTRALIAN SERVICES UNION OF WA	PAYROLL DEDUCTION	1		26.50
EFT13430	31/07/2026	CHILD SUPPORT AGENCY	PAYROLL DEDUCTION	1		1,085.00
EFT13451	31/07/2026	LOCAL GOVERNMENT, RACING AND CEMETERIES	PAYROLL DEDUCTION	1		44.00
EFT13452	31/07/2026	AUSTRALIAN SERVICES UNION OF WA	PAYROLL DEDUCTION	1		27.50
DD14867.1	14/07/2026	AWARE SUPER	PAYROLL DEDUCTION	1		7,955.00
DD14867.2	14/07/2026	WEST STATE SUPER AND GESB SUPER	SUPERANNUATION CONTRIBUTIONS	1		180.13
DD14867.3	14/07/2026	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1		484.62
DD14867.4	14/07/2026	AUSTRALIAN ETHICAL RETAIL SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		101.88
DD14867.5	14/07/2026	MLC	SUPERANNUATION CONTRIBUTIONS	1		577.77
DD14867.6	14/07/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		554.65
DD14867.7	14/07/2026	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14867.8	14/07/2026	AMP SUPER FUND	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14867.9	14/07/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1		193.24
DD14889.1	28/07/2026	AWARE SUPER	PAYROLL DEDUCTION	1		7,691.58
DD14889.2	28/07/2026	WEST STATE SUPER AND GESB SUPER	SUPERANNUATION CONTRIBUTIONS	1		199.84
DD14889.3	28/07/2026	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1		484.62
DD14889.4	28/07/2026	AUSTRALIAN ETHICAL RETAIL SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		106.33
DD14889.5	28/07/2026	MLC	SUPERANNUATION CONTRIBUTIONS	1		577.77
DD14889.6	28/07/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		554.65
DD14889.7	28/07/2026	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		392.32
DD14889.8	28/07/2026	AMP SUPER FUND	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14889.9	28/07/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1		193.24
DD14867.10	14/07/2026	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	1		427.81
DD14867.11	14/07/2026	HESTA SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		288.47

DD14867.12	14/07/2026	MERCER	SUPERANNUATION CONTRIBUTIONS	1		308.63
DD14889.10	28/07/2026	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	1		427.81
DD14889.11	28/07/2026	HESTA SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		291.79
DD14889.12	28/07/2026	MERCER	SUPERANNUATION CONTRIBUTIONS	1		35.54
TOTAL DD						26,462.38
TOTAL DD						351,880.87

Credit card transactions for the current month

CEO

Date	Transaction	Description	Amount
2/07/2026	Seek	Recruitment Advertising	\$ 715.00
2/07/2026	Pingelly Quality Meats	Consumables	\$ 70.93
2/07/2026	Pingelly IGA	Consumables	\$ 57.47
4/07/2026	Anthropic Claude Ai	Claude Pro Subscription	\$ 29.06
4/07/2026	International Transaction	Fee	\$ 0.87
4/07/2026	Anthropic Claude Ai	Claude Pro - Prepaid Extra Usage	\$ 65.39
4/07/2026	International Transaction	Fee	\$ 1.96
9/07/2026	Bendigo Bank	Transfer from Muni	-\$ 2,000.00
10/07/2026	Wix	Domain Hosting	\$ 27.00
10/07/2026	IPAA Murdoch	Corporate Membership	\$ 792.00
11/07/2026	Wix	Website Program	\$ 523.64
11/07/2026	Coles	Ingredients for Gingerbread Village	\$ 18.60
12/07/2026	Costco	Ingredients for Gingerbread Village	\$ 496.33
15/07/2026	The Reject Shop	Baking Utensils	\$ 67.50
15/07/2026	Coles	Refreshments & Utensils - Admin Kitchen	\$ 127.75
16/07/2026	2 Brothers Foods	Ingredients for Gingerbread Village	\$ 253.74
18/07/2026	Foxit Software	Foxit PDF Suite Pro - Monthly Plan	\$ 42.80
18/07/2026	International Transaction	Fee	\$ 1.28
23/07/2026	Alibaba	Christmas Decorations	\$ 3,076.18
25/07/2026	Vevor	Accessibility Ramp	\$ 385.99
25/07/2026	WALGA Events	Wheatbelt Forum Registration	\$ 390.00
25/07/2026	Anthropic Claude Ai	Claude Pro - Prepaid Extra Usage	\$ 64.63
25/07/2026	International Transaction	Fee	\$ 1.94
25/07/2026	Alibaba	Christmas Decorations	\$ 39.87
26/07/2026	Amazon	Ebike Accessories	\$ 79.80
26/07/2026	Amazon	Stationery Items	\$ 129.90
27/07/2026	Amazon	Coffee Machine	\$ 189.00
27/07/2026	Amazon	Ebike Accessories	\$ 138.98
27/07/2026	Coles	Ingredients for Gingerbread Village	\$ 171.30
28/07/2026	Kmart	Stationery Items	\$ 99.95
29/07/2026	SP Duringdays	Equipment for Meetings	\$ 161.76
29/07/2026	Pingelly IGA	Supplies & Refreshments	\$ 69.37
29/07/2026	Australia Golden Outback	Gold Annual Subscription	\$ 503.42
30/07/2026	Amazon	Stationery Items	\$ 122.04
30/07/2026	Bendigo Bank	Credit Card Fee	\$ 4.00
31/07/2026	Jb HiFi	Salary Sacrificed Electronic Device	\$ 2,288.74
Total July 2026			\$ 9,208.19

EMW

Date	Transaction	Description	Amount
1/07/2026	Total Tools Mandurah	Milwaukee Wood Drill Bit	\$ 145.65
30/07/2026	Bendigo Bank	Credit Card Fee	\$ 4.00
Total July 2026			\$ 149.65

MCCS

Date	Transaction	Description	Amount
1/07/2026	Chat GPT	Subscription Fee	\$ 27.27

1/07/2026	International Transaction	Fee	\$ 0.82
4/07/2026	Transport WA	Vehicle Registration Renewal - PN127	\$ 482.90
7/07/2026	URL Networks	SIP Trunk - Monthly	\$ 319.98
15/07/2026	Pingelly IGA	Various Supplies	\$ 250.04
16/07/2026	Pentanet	NBN Pro Internet Service	\$ 119.00
23/07/2026	RAC Motoring	Roadside Assistance Annual Renewal	\$ 120.00
30/07/2026	Bendigo Bank	Credit Card Fee	\$ 4.00
31/07/2026	Chat GPT	Subscription Fee	\$ 27.27
31/07/2026	International Transaction	Fee	\$ 0.82
Total July 2026			\$ 1,352.10

Fuel Card Transactions for the current month

CEO	OPN	Litres	Amount
4/07/2026		62.64	\$ 116.20
9/07/2026		44.6	\$ 82.73
12/07/2026		38.79	\$ 75.80
12/07/2026		-	\$ 0.38
17/07/2026		67.08	\$ 132.48
26/07/2026		57.04	\$ 124.06
		270.15	\$ 531.65
EWM	PN01		
1/07/2026		42.4	\$ 72.72
10/07/2026		40.69	\$ 69.78
22/07/2026		39.22	\$ 70.40
		39.22	\$ 212.90
MF	PN761		
22/07/2026		30.86	\$ 55.39
		30.86	\$ 55.39
Depot	P100		
2/07/2026		137.15	\$ 235.21
		137.15	\$ 235.21
INVOICE TOTAL			\$ 1,035.15

15.4. Accounts Paid by Authority – August 2026

File Reference:	ADM0066
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Finance Officer
Disclosure of Interest:	Nil
Attachments:	List of Accounts for August 2026
Previous Reference:	Nil

Summary

Council is requested to receive the list of accounts paid by authority for the month of August 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 2026/2027 Budget.

Consultation

Nil

Statutory Environment

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

- (3) *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.*
- (4) *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:

- (4) *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.*
- (5) *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.*
- (6) *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.		

Voting Requirements:

Simple Majority Required

Officer's Recommendation:

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

To 31 August 2026:

Municipal Account	\$647,247.89
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Moved: _____ Seconded: _____

SHIRE OF PINGELLY

ACCOUNTS PAID PRESENTED FOR ENDORSEMENT AUGUST 2026

EFT NUMBER	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
EFT13454	07/08/2026	NORTHSTAR ASSET TRUST T/A ARTISTRALIA	PURCHASE OF MOVIE COPYRIGHT	1		770.00
INV 13669	18/11/2025	NORTHSTAR ASSET TRUST T/A ARTISTRALIA	NOVEMBER MONTHLY MOVIE NIGHT - ELF		770.00	
EFT13455	07/08/2026	SYNERGY	SHIRE STREETLIGHT CHARGES - 25/05/2026 TO 24/06/2026	1		3,431.03
INV 2260015289	06/07/2026	SYNERGY	SHIRE STREETLIGHT CHARGES - 198 LIGHTS		3,431.03	
EFT13456	07/08/2026	PINGELLY RECREATION & CULTURAL CENTRE ASSOCIATION	ANNUAL OPERATIONAL SUBSIDY 2026	1		80,000.00
INV 3548	24/07/2026	PINGELLY RECREATION & CULTURAL CENTRE ASSOCIATION	ANNUAL OPERATIONAL SUBSIDY 2026		80,000.00	
EFT13457	07/08/2026	LEE WILLIAM CHALLIS	REIMBURSEMENT - TRAVEL EXPENSES	1		252.07
INV 29072026	29/07/2026	LEE WILLIAM CHALLIS	REIMBURSEMENT - TRAVEL EXPENSES TO DELIVER GINGERBREAD INGREDIENTS, 277 KM TRAVELLED @ \$0.91 PER KM		252.07	
EFT13458	07/08/2026	WHEATBELT BUSINESS NETWORK	ANNUAL MEMBERSHIP	1		220.00
INV 4134	01/07/2026	WHEATBELT BUSINESS NETWORK	WBN ANNUAL SILVER MEMBERSHIP - SHIRE OF PINGELLY		220.00	
EFT13459	07/08/2026	MATTHEW NEWMAN	RELOCATION ALLOWANCE	1		5,500.00
INV 2	30/07/2026	MATTHEW NEWMAN	RELOCATION AS PER CONTRACT - FINANCE MANAGER		5,500.00	
EFT13460	13/08/2026	GOLDSTONE MECHANICAL PTY LTD	MECHANICAL SERVICES	1		5,318.50
INV 0034	30/07/2026	GOLDSTONE MECHANICAL PTY LTD	SUPPLY AND FIT NEW REAR SUSPENSION PN 798, SUPPLY AND FIT NEW REAR SUSPENSION PN 6349, TRAVEL 80KM TO RUBBER TYRE ROLLER, PERFORM SERVICE, INVESTIGATION ON REVERSE LIGHT, INVESTIGATION ON BEACON, SUPPLY FILTERS AND OIL, DISPOSE OF OILS, CONSUMABLES.		5,318.50	
EFT13461	13/08/2026	GRAVEL CREATIONS	FIRE MITIGATION SERVICES	1		2,805.00
INV 0010	02/08/2026	GRAVEL CREATIONS	VARIOUS MITIGATION SERVICES		2,805.00	
EFT13462	13/08/2026	RYLAN PTY LTD	MATERIALS FOR WORKS	1		21,560.00
INV 2767	28/05/2026	RYLAN PTY LTD	CONCRETE KERBING - HEAVY VEHICLE REST AREA		21,560.00	
EFT13463	13/08/2026	COLLETTE JEAN WYNNE	RATES REFUND	1		900.00

INV A21452	10/08/2026	COLLETTE JEAN WYNNE	RATES REFUND A21452		900.00	
EFT13464	18/08/2026	NARROGIN PETS AND VETS	ANIMAL WELFARE	1		491.00
INV 1006298	20/03/2026	NARROGIN PETS AND VETS	WELFARE CHECK		260.00	
INV 1009061	29/07/2026	NARROGIN PETS AND VETS	WELFARE CHECK		231.00	
EFT13465	18/08/2026	ROADFORM SERVICES PTY LTD	MATERIALS FOR ROADS	1		11,154.00
INV 0172	21/07/2026	ROADFORM SERVICES PTY LTD	BULKA BAGS OF COLD MIX ASPHALT - RURAL ROADS, 3000LTR OF ROAD EMULSION - ANIONIC - RURAL ROADS		11,154.00	
EFT13466	18/08/2026	CWA PUMPHREYS BRIDGE	CATERING SERVICES	1		360.00
INV 91892963	15/07/2026	CWA PUMPHREYS BRIDGE	CATERING FOR JULY COUNCIL MEETING		360.00	
EFT13467	18/08/2026	READYTECH	ANNUAL SUBSCRIPTION	1		53,351.26
INV 043005	30/04/2026	READYTECH	IT VISION ANNUAL SUBSCRIPTION 26/27		53,351.26	
EFT13468	18/08/2026	PINGELLY VOLUNTEER SES UNIT	SES REIMBURSEMENT	1		1,236.54
INV 384	30/06/2026	PINGELLY VOLUNTEER SES UNIT	TELSTRA - PHONE ACCOUNT, SYNERGY - USAGE, PINGELLY POST OFFICE - HIGHLIGHTERS, TELSTRA MOBILE - USAGE, GREAT SOUTHERN FUEL - PURCHASES, P LUDBROOK - REIMB FOR FUEL, TELSTRA - PHONE ACCOUNT, BROOKTON RURAL - GLOBES FOR BUILDING, BROOKTON RURAL - CLOCK, OFFICEWORKS - STATIONERY		1,236.54	
EFT13470	18/08/2026	BUNNINGS BUILDING SUPPLIES	VARIOUS CONSUMABLES	1		423.86
INV 2182/00418355	02/08/2026	BUNNINGS BUILDING SUPPLIES	DETAIL SANDER AND SILICONE - CRAFT HUB		59.46	
INV 2182/0042059	09/08/2026	BUNNINGS BUILDING SUPPLIES	DOOR SEAL, SQUARE COMBINATION & DYNA BOLTS - SHIRE DEPOT		59.75	
INV 2444/0132793	09/08/2026	BUNNINGS BUILDING SUPPLIES	WELDING HELMET - PPE, WELDING WIRE - PPE		304.65	
EFT13471	18/08/2026	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC RUBBISH AND RECYCLING COLLECTION	1		11,835.47
INV 3923	06/08/2026	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC REFUSE COLLECTION 24/06/2026 - 29/07/2026, RECYCLE REFUSE COLLECTION 1, 15 & 29 JULY 2026, CARDBOARD COLLECTION 7 & 28 JULY 2026, RECYCLE BINS COLLECTION 7 & 28 JULY 2026, WASTE BINS COLLECTION 7 & 28 JULY 2026		11,835.47	
EFT13472	18/08/2026	SUPAGAS PTY LTD	BULK LPG	1		3,682.47
INV 1115762D3	15/07/2026	SUPAGAS PTY LTD	BULK GAS DELIVERY TO PRACC		3,682.47	
EFT13473	18/08/2026	G & M DETERGENTS	SANITARY BIN SERVICEING	1		3,482.00
INV 16509	17/07/2026	G & M DETERGENTS	VARIOUS SHIRE BUILDINGS		3,482.00	
EFT13474	18/08/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA INCORPORATED	2026-2027 SUBSCRIPTIONS	1		1,220.00

INV 35350	01/07/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA INCORPORATED	2026 - 2027 BRONZE LOCAL GOVERNMENT SUBSCRIPTION		660.00	
INV 35750	01/07/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA INCORPORATED	2026 - 2027 FULL MEMBERSHIP DUES		560.00	
EFT13475	18/08/2026	FUEL DISTRIBUTORS OF WA PTY LTD	BULK DIESEL	1		24,125.60
INV 00808177	04/08/2026	FUEL DISTRIBUTORS OF WA PTY LTD	10000L DIESEL DELIVERED TO DEPOT		24,125.60	
EFT13476	18/08/2026	AUSTRALASIAN PERFORMING ARTS ASSOC LTD T/A ONE MUSIC AUSTRALIA	COUNCILS MUSIC RURAL	1		402.37
INV APAU-000231048	01/07/2026	AUSTRALASIAN PERFORMING ARTS ASSOC	COUNCILS MUSIC RURAL 01/07/2026 - 30/06/2027		402.37	
EFT13477	18/08/2026	SAFETY & RESCUE EQUIPMENT PTY LTD	HEIGHT AND SAFETY EQUIPMENT INSPECTION	1		2,068.00
INV 14842	20/07/2026	SAFETY & RESCUE EQUIPMENT PTY LTD	COMPREHENSIVE HEIGHT SAFETY EQUIPMENT INSPECTION - PINGELLY RECREATION & CULTURAL CENTRE, COMPREHENSIVE HEIGHT SAFETY EQUIPMENT INSPECTION - OLD ROADS BOARD BUILDING, COMPREHENSIVE HEIGHT SAFETY EQUIPMENT INSPECTION - SES BUILDING		2,068.00	
EFT13478	18/08/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BSL COLLECTIONS	1		113.30
INV 31072026	31/07/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BSL COLLECTIONS - JULY 2026		113.30	
EFT13479	18/08/2026	MARKET CREATIONS AGENCY PTY LTD	MODUEL IMPLEMENTATION	1		2,244.00
INV I126-6	10/07/2026	MARKET CREATIONS AGENCY PTY LTD	FACILITIES BOOKING MANAGER MODULE - UPGRADE TO THE WEBSITE		2,244.00	
EFT13480	18/08/2026	AUTOPRO NORTHAM	PART FOR PLANT	1		254.86
INV 1314194	30/07/2026	AUTOPRO NORTHAM	TRUCK BATTERY - BOMAG ROLLER PMR6		254.86	
EFT13481	18/08/2026	MJ & KP DAVIS	PURCHASE OF GRAVEL	1		10,436.25
INV 12	16/06/2026	MJ & KP DAVIS	GRAVEL PURCHASE FOR RE SHEETING - MOORUMBINE ROAD		10,436.25	
EFT13482	18/08/2026	EPIC FIRE SOLUTIONS TRADING AS MCG FIRE SERVICES	FIRE EXTINGUISHER SERVICING	1		83.60
INV 5801	05/08/2026	EPIC FIRE SOLUTIONS TRADING AS MCG FIRE SERVICES	FIRE EXTINGUISHER SERVICING - PINGELLY RECREATION & CULTURAL CENTRE		83.60	
EFT13483	18/08/2026	DUFFY ELECTRICS	ELECTRICAL SERVICES	1		21,613.90

INV 0946	20/05/2026	DUFFY ELECTRICS	LIGHT SWITCHES & LIGHTS, POWERPOINTS, POWER - TOWN HALL		3,985.34	
INV 0947	03/08/2026	DUFFY ELECTRICS	ELECTRICAL WORK - CRAFT HUB		11,354.20	
INV 0907	14/08/2026	DUFFY ELECTRICS	SUPPLY AND INSTALL CONDUIT AND HEAVY CABLE FOR HEAVY VEHICLE REST AREA		6,274.36	
EFT13484	18/08/2026	CIVIL PRODUCTS WA	SIGNAGE & FITTINGS	1		178.20
INV 11320	29/07/2026	CIVIL PRODUCTS WA	QUAD STAND, GRADER AHEAD SIGN		178.20	
EFT13487	18/08/2026	COMPELLING ECONOMICS PTY LTD T/AS REMPLAN	ANNUAL FEE	1		6,050.00
INV 5527	13/07/2026	COMPELLING ECONOMICS PTY LTD T/AS REMPLAN	REMPAN ANNUAL FEE - 01/08/2026 TO 31/07/2027		6,050.00	
EFT13488	21/08/2026	BUNNINGS BUILDING SUPPLIES	MINOR TOOL	1		199.00
INV 2182/00376553	29/07/2026	BUNNINGS BUILDING SUPPLIES	DRILL HAMMER - SHIRE DEPOT		199.00	
EFT13489	21/08/2026	PINGELLY QUALITY MEATS	PURCHASE OF SAUSAGES	1		39.90
INV 46	28/06/2026	PINGELLY QUALITY MEATS	SAUSAGES - PINGELLY BRIGADE		39.90	
EFT13490	21/08/2026	LGISWA	LGISWA INSURANCE POLICY RENEWALS - 30/06/2026 TO 30/06/2027	1		180,942.04
INV 100-164259-01	06/07/2026	LGISWA	VEHICLE INSURANCE - 2026/2027		14,660.84	
INV 100-164259-01	06/07/2026	LGISWA	VEHICLE INSURANCE - 2026/2027		11,435.56	
INV 100-164259-01	06/07/2026	LGISWA	PROPERTY INSURANCE - 2026/2027		44,203.91	
INV 100-164259-01	06/07/2026	LGISWA	PROPERTY INSURANCE - 2026/2027		24,772.06	
INV 100-164259-01	06/07/2026	LGISWA	VARIOUS INSURANCE POLICIES		85,869.67	
EFT13491	21/08/2026	SYNERGY	SYNERGY ACCOUNT CHARGES	1		12,329.43
INV SYN - MAY 26 TO	29/07/2026	SYNERGY	VARIOUS SHIRE PROPERTIES		11,754.45	
INV SYN - MAY 26 TO	29/07/2026	SYNERGY	VARIOUS SHIRE PROPERTIES		574.98	
EFT13492	21/08/2026	GENTRONICS	WELDER PARTS	1		359.51
INV W5089531	24/07/2026	GENTRONICS	ASSORTED CONSUMABLES - SMALL PLANT		359.51	
EFT13493	21/08/2026	NUTRIEN AG SOLUTIONS	ASSORTED CONSUMABLES & MATERIALS	1		1,764.63
INV 914807411	02/07/2026	NUTRIEN AG SOLUTIONS	2X EPIP PIPE CORRUGATED - SHADDICK ROAD		385.00	
INV 914807412	14/07/2026	NUTRIEN AG SOLUTIONS	PALLET KWIKSET CONCRETE - RURAL ROAD MAINTENANCE		825.00	

INV 914832015	20/07/2026	NUTRIEN AG SOLUTIONS	KWIKSET CONCRETE - COMMUNITY SHEARING SHED		165.00	
INV 914842410	21/07/2026	NUTRIEN AG SOLUTIONS	SOUTH FARM GATE - COMMUNITY SHEARING SHED		330.00	
INV 914877902	28/07/2026	NUTRIEN AG SOLUTIONS	CHAIN AND WINCH SNAP - COMMUNITY SHEARING SHED		29.93	
INV 914884794	29/07/2026	NUTRIEN AG SOLUTIONS	PPLU TILT CHEM POUR & MEASURE JUG 6L - RURAL ROAD MAINTENANCE		29.70	
EFT13494	21/08/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	ASSORTED CONSUMABLES	1		399.06
INV DI25049217	14/05/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	CLAMP & DEKTITE - PIONEER PARK		108.50	
INV DI25049394	20/05/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	WATER PIPE FITTINGS - PIONEER PARK		187.66	
INV DI25049921	09/06/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	CLAMP & TAP KEY - PIONEER PARK		102.90	
EFT13495	21/08/2026	PINGELLY RECREATION & CULTURAL CENTRE ASSOCIATION	ANNUAL OPERATIONAL SUBSIDY 2026	1		8,000.00
INV 3564	08/08/2026	PINGELLY RECREATION & CULTURAL CENTRE ASSOCIATION	ANNUAL OPERATIONAL SUBSIDY 2026		8,000.00	
EFT13496	21/08/2026	ELDERS RURAL SERVICES	MATERIALS & CONSUMABLES	1		326.00
INV 101- SI001432565	27/07/2026	ELDERS RURAL SERVICES	FARM GATE AND HINGES - COMMUNITY SHEARING SHED		326.00	
EFT13497	21/08/2026	THE FUN DEPOT	ENTERTAINMENT FOR PARTY ON THE OVAL 2026	1		4,852.58
INV 43191	20/07/2026	THE FUN DEPOT	HIRE OF INFLATABLES		4,852.58	
EFT13498	21/08/2026	WICKEPIN MOTORS PTY LTD	EXCESS ON INSURANCE CLAIM	1		300.00
INV 5262	22/02/2026	WICKEPIN MOTORS PTY LTD	CLAIM FOR PN798		300.00	
EFT13499	28/08/2026	GRAVEL CREATIONS	FIRE MITIGATION	1		2,805.00
INV 0011	23/08/2026	GRAVEL CREATIONS	ADVISORY SERVICES - 51 HOURS		2,805.00	
EFT13500	28/08/2026	SULLIVAN LOGISTICS PTY LTD	FREIGHT CHARGES	1		41.95
INV 193882	24/07/2026	SULLIVAN LOGISTICS PTY LTD	24/07/2026 - FROM GENTRONICS		41.95	
EFT13502	28/08/2026	AUSTRALIA POST	GENERAL POSTAGE	1		97.44
INV 1014887989	03/08/2026	AUSTRALIA POST	POSTAGE - JULY 2026		97.44	

EFT13503	28/08/2026	PINGELLY GP UNITY TRUST	PRE EMPLOYMENT MEDICAL	1		165.00
INV 93961	30/07/2026	PINGELLY GP UNITY TRUST	PRE EMPLOYMENT MEDICAL - PLANT OPERATOR		165.00	
EFT13504	28/08/2026	AMPAC DEBT RECOVERY PTY LTD	DEBT RECOVERY	1		25.00
INV 130756	30/06/2026	AMPAC DEBT RECOVERY PTY LTD	DEBT RECOVERY - JUNE 2026		25.00	
EFT13505	28/08/2026	CEMETERIES & CREMATORIA ASSOC. OF WA	ORDINARY MEMBERSHIP	1		130.00
INV 2014	13/08/2026	CEMETERIES & CREMATORIA ASSOC. OF WA	CCAWA MEMBERSHIP 2026/27		130.00	
EFT13506	28/08/2026	MIDALIA STEEL (INFRABUILD)	MATERIALS FOR MAINTENANCE	1		343.09
INV 68007651	31/07/2026	MIDALIA STEEL (INFRABUILD)	GUTTERS - COMMUNITY SHEARING SHED		343.09	
EFT13507	28/08/2026	DEPARTMENT OF FIRE & EMERGENCY SERVICES AUTHORITY OF WA	2026/27 EMERGENCY SERVICES LEVY	1		95,711.00
INV 001855	21/08/2026	DEPARTMENT OF FIRE & EMERGENCY SERVICES AUTHORITY OF WA	EMERGENCY SERVICES LEVY - ESLB CONTRIBUTION		95,711.00	
EFT13508	28/08/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	MINOR TOOL	1		95.95
INV DI25051053	21/07/2026	DELTA AGRIBUSINESS WA PTY LTD T/A BROOKTON RURAL TRADERS	SHANK DRILL - COMMUNITY SHEARING SHED		95.95	
EFT13509	28/08/2026	NARROGIN QUARRY OPERATIONS	MATERIAL FOR JOB	1		3,018.49
INV 8176	31/07/2026	NARROGIN QUARRY OPERATIONS	RIP RAP FOR BRIDGE WORKS		3,018.49	
EFT13510	28/08/2026	EDGE PLANNING & PROPERTY	PLANNING SERVICES	1		1,178.10
INV 3308	18/08/2026	EDGE PLANNING & PROPERTY	TOWN PLANNING SERVICES - JULY 2026		1,178.10	
EFT13511	28/08/2026	VISIMAX (LEGAL NAME: BUCCI HOLDINGS PTY LTD)	MATERIALS FOR ANIMAL CONTROL	1		719.35
INV 2141	03/08/2026	VISIMAX (LEGAL NAME: BUCCI HOLDINGS PTY LTD)	MICROCHIP READER, ANIMAL HANDLING GLOVES - POUND		719.35	
EFT13512	28/08/2026	RED DUST REMOTE PLUMBING AND PUMPS	PLUMBING SERVICES	1		501.60
INV 490	18/08/2026	RED DUST REMOTE PLUMBING AND PUMPS	REPAIRS TO DRAIN - OLD ROADS BOARD BUILDING		501.60	
EFT13513	28/08/2026	URL NETWORKS PTY LTD	SIP TRUNK SERVICES	1		79.25

INV 125823	01/08/2026	URL NETWORKS PTY LTD	SIP TRUNK SERVICES - 07/08/2026 TO 06/09/2026		79.25	
EFT13516	28/08/2026	LANDGATE	VARIOUS VALUATIONS	1		7,158.43
INV 78158238	12/06/2026	LANDGATE	GRV INERIM VALUATION REGIONAL - SCHEDULE NO: G2026/2		180.88	
INV 78183216	17/06/2026	LANDGATE	UV VALUATION - RURAL AREAS		6,424.47	
INV 78204965	20/06/2026	LANDGATE	MINING TENEMENTS - GENERAL VALUATIONS		192.35	
INV 78205080	20/06/2026	LANDGATE	GRV INTERIM VALUATION REGIONAL - SCHEDULE NO: G2026/3		61.37	
INV 78248607	29/06/2026	LANDGATE	UV INTERIM RURAL AREAS - SCHEDULE NO: R2026/2		48.48	
INV 78256457	30/06/2026	LANDGATE	GRV INTERIM VALUATION REGIONAL - SCHEDULE NO: G2026/4		51.68	
INV 78380457	22/07/2026	LANDGATE	UV INTERIM RURAL AREAS - SCHEDULE NO: R2026/3, R2026/4		199.20	
TOTAL EFT						597,145.08
PAYROLL	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
EFT13469	18/08/2026	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	1		1,199.77
EFT13485	18/08/2026	LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) LGRCEU	PAYROLL DEDUCTIONS	1		44.00
EFT13486	18/08/2026	AUSTRALIAN SERVICES UNION OF WA	PAYROLL DEDUCTIONS	1		27.50
EFT13501	28/08/2026	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	1		1,149.70
EFT13514	28/08/2026	LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) LGRCEU	PAYROLL DEDUCTIONS	1		44.00
EFT13515	28/08/2026	AUSTRALIAN SERVICES UNION OF WA	PAYROLL DEDUCTIONS	1		27.50
DD14899.1	11/08/2026	AWARE SUPER	PAYROLL DEDUCTIONS	1		7,884.08
DD14899.2	11/08/2026	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1		484.62
DD14899.3	11/08/2026	AUSTRALIAN ETHICAL RETAIL SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1		101.88
DD14899.4	11/08/2026	MLC	SUPERANNUATION CONTRIBUTIONS	1		577.77

DD14899.5	11/08/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		625.74
DD14899.6	11/08/2026	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		429.57
DD14899.7	11/08/2026	AMP SUPER FUND	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14899.8	11/08/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1		193.24
DD14899.9	11/08/2026	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	1		427.81
DD14916.1	25/08/2026	AWARE SUPER	PAYROLL DEDUCTIONS	1		7,809.87
DD14916.2	25/08/2026	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1		484.62
DD14916.3	25/08/2026	AUSTRALIAN ETHICAL RETAIL SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1		101.88
DD14916.4	25/08/2026	MLC	SUPERANNUATION CONTRIBUTIONS	1		577.77
DD14916.5	25/08/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		872.46
DD14916.6	25/08/2026	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		663.34
DD14916.7	25/08/2026	AMP SUPER FUND	SUPERANNUATION CONTRIBUTIONS	1		317.81
DD14916.8	25/08/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1		193.24
DD14916.9	25/08/2026	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	1		1,324.04
DD14899.10	11/08/2026	HESTA SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		288.47
DD14899.11	11/08/2026	WEST STATE SUPER AND GESB SUPER	SUPERANNUATION CONTRIBUTIONS	1		191.39
DD14916.10	25/08/2026	HESTA SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		289.07
DD14916.11	25/08/2026	WEST STATE SUPER AND GESB SUPER	SUPERANNUATION CONTRIBUTIONS	1		180.13
TOTAL PAYROLL						26,829.08
DIRECT DEBIT	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL
DD14922.1	14/08/2026	BENDIGO BANK CREDIT CARDS	EMW CREDIT CARD RECONCILIATION - JULY 2026	1		149.65
INV 31072026	31/07/2026	BENDIGO BANK CREDIT CARDS	01/07/2026 TOTAL TOOLS MANDURAH - MILWAUKEE WOOD DRILL BIT \$145.65, 30/07/2026 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	149.65	
DD14927.1	14/08/2026	BENDIGO BANK CREDIT CARDS	MF CREDIT CARD RECONCILIATION - JULY 2026	1		1,352.10

INV 31072026	31/07/2026	BENDIGO BANK CREDIT CARDS	01/07/2026 CHAT GPT - GPT USAGE FEE \$27.27, 01/07/2026 INTERNATIONAL TRANSACTION - FEE \$0.82, 04/07/2026 TRANSPORT WA - 12 MONTH VEHICLE REGISTRATION RENEWAL PN127 - HYUNDAI SANTEFE \$473.20, 04/07/2026 TRANSPORT WA - VEHICLE REGISTRATION RENEWAL RECORDING FEE \$9.70, 07/07/2026 URL NETWORKS - SIP TRUNK (PER CHANNEL) - 15108.SIP.URL.NET.AU - 07/06/2026 TO 06/07/2026 \$319.98, 15/07/2026 PINGELLY IGA - VARIOUS SUPPLIES, ADMIN BUILDING, COUNCIL CHAMBERS, DRIVER REVIVER \$31.92, 15/07/2026 PINGELLY IGA - VARIOUS SUPPLIES, ADMIN BUILDING, COUNCIL CHAMBERS, DRIVER REVIVER \$218.12, 16/07/2026 PENTANET - NBN COMMERCIAL PRO INTERNET SERVICE - 01/07/2026 TO 31/07/2026 \$119.00, 23/07/2026 RAC MOTERING - ANNUAL RENEWAL, ROADSIDE ASSISTANCE COVER 01/02/2026 TO 31/01/2027 - TOYOTA COASTER BUS \$120.00, 30/07/2026 BENDIGO BANK - CREDIT CARD FEE \$4.00, 31/07/2026 CHAT GPT - GPT USAGE FEE \$27.27, 31/07/2026 INTERNATIONAL TRANSACTION - FEE \$0.82	1	1,352.10	
DD14934.1	14/08/2026	BENDIGO BANK CREDIT CARDS	CEO CREDIT CARD RECONCILIATION - JULY 2026	1		11,208.19
INV 31072026	31/07/2026	BENDIGO BANK CREDIT CARDS	02/07/2026 SEEK - RECRUITMENT ADVERTISING \$715.00, 02/07/2026 PINGELLY QUALITY MEATS - SUPPLIES FOR BUSINESS BBQ \$70.93, 02/07/2026 PINGELLY IGA - SUPPLIES FOR BUSINESS BBQ \$57.47, 04/07/2026 ANTHROPIC CLAUDE PRO - CLAUDE PRO SUBSCRIPTION - 02/07/2026 TO 02/08/2026 \$29.06, 04/07/2026 INTERNATIONAL TRANSACTION - FEE \$0.87, 04/07/2026 ANTHROPIC, SAN FRANCISCO - CLAUDE PRO SUBSCRIPTION - PREPAID EXTRA USAGE \$65.39, 04/07/2026 INTERNATIONAL TRANSACTION - FEE \$1.96, 10/07/2026 WIX - DOMAIN HOSTING - 3 YEARS PINGELLY CHRISTMAS VILLAGE \$27.00, 10/07/2026 INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA - CORPORATE MEMBERSHIP BAND 1 - 01/07/2026 TO 30/06/2027 \$792.00, 11/07/2026 WIX - WEBSITE PROGRAM FOR CHRISTMAS VILLAGE - 3 YEAR ACCESS \$523.64, 11/07/2026 COLES - INGREDIENTS FOR GINGERBREAD VILLAGE \$11.40, 11/07/2026 COLES - INGREDIENTS FOR GINGERBREAD VILLAGE \$7.20, 12/07/2026 COSTCO WHOLESALE - INGREDIENTS FOR GINGERBREAD VILLAGE \$21.99, 12/07/2026 COSTCO WHOLESALE - INGREDIENTS FOR GINGERBREAD VILLAGE \$474.34, 15/07/2026 THE REJECT SHOP - BAKING UTENSILS - ADMIN KITCHEN \$67.50, 15/07/2026 COLES - REFRESHMENTS AND UTENSILS - ADMIN KITCHEN \$101.75, 15/07/2026 COLES - COFFEE - ADMIN KITCHEN \$26.00, 16/07/2026 2 BROTHERS FOOD - INGREDIENTS FOR GINGERBREAD VILLAGE \$253.74, 18/07/2026 FOXIT SOFTWARE - FOXIT PDF SUITE PRO FOR TEAMS YEARLY PLAN - 16/07/2026 TO 16/08/2026 \$42.80, 18/07/2026 INTERNATIONAL TRANSACTION - FEE \$1.28, 23/07/2026 ALIBABA - TINSEL CARPET - CHRISTMAS DECORATIONS \$3076.18, 25/07/2026 VEVOR - WHEELCHAIR RAMP \$385.99,	1	11,208.19	

			25/07/2026 WALGA - WHEATBELT FORUM GENERAL REGISTRATION, CEO, CR MCBURNEY, CR HOTHAM \$390.00, 25/07/2026 ANTHROPIC, SAN FRANCISCO - PREPAID EXTRA USAGE, INDIVIDUAL PLAN \$64.63, 25/07/2026 INTERNATIONAL TRANSACTION - FEE \$1.94, 25/07/2026 ALIBABA - TINSEL CARPET - CHRISTMAS VILLAGE \$39.87, 26/07/2026 AMAZON MARKETPLACE - E BIKE ACCESSORIES \$79.80, 26/07/2026 AMAZON MARKET PLACE - STATIONERY ITEMS \$129.90, 27/07/2026 AMAZON MARKET PLACE - COFFEE MACHINE, ADMIN BUILDING \$189.00, 27/07/2026 COLES - INGREDIENTS FOR GINGERBREAD VILLAGE \$171.30, 28/07/2026 KMART - A5 NOTEBOOKS, SHIRE DEPOT \$99.95, 29/07/2026 SP DURINGDAYS - EQUIPMENT FOR MEETING \$161.76, 29/07/2026 PINGELLY IGA - SUPPLIES & REFRESHMENTS, BUSH FIRE TRAINING \$39.10, 29/07/2026 PINGELLY IGA - SUPPLIES & REFRESHMENTS, BUSH FIRE TRAINING \$30.27, 29/07/2026 AUSTRALIA GOLDEN OUTBACK - GOLD ANNUAL SUBSCRIPTION, 01/07/2026 TO 30/06/2027 \$503.42, 30/07/2026 AMAZON MARKET PLACE - STATIONERY ITEMS \$122.04, 30/07/2026 BENDIGO BANK - CREDIT CARD FEE \$4.00, 31/07/2026 JB HIFI - SALARY SACRIFICED ELECTRONIC DEVICE \$2288.74, 27/07/2026 AMAZON MARKET PLACE - E BIKE ACCESSORIES \$138.98			
DD14925.1	10/08/2026	WATER CORPORATION	WATER USAGE & SERVICE CHARGES - 13/05/2026 TO 23/07/2026	1		2,794.62
INV 0088	24/07/2026	WATER CORPORATION	VARIOUS SHIRE PROPERTIES	1	2,794.62	
DD14929.1	13/08/2026	WATER CORPORATION	WATER USAGE & SERVICE CHARGES - 14/05/2026 TO 22/07/2026	1		3,960.45
INV 0156	23/07/2026	WATER CORPORATION	VARIOUS SHIRE PROPERTIES	1	3,960.45	
DD14931.1	17/08/2026	WATER CORPORATION	WATER USAGE & SERVICE CHARGES - 12/05/2026 TO 15/07/2026	1		168.29
INV 0182	27/07/2026	WATER CORPORATION	VARIOUS SHIRE PROPERTIES	1	168.29	
DD14933.1	14/08/2026	WATER CORPORATION	WATER USAGE & SERVICE CHARGES - 13/05/2026 TO 23/07/2026	1		3,640.43
INV 00183	24/07/2026	WATER CORPORATION	VARIOUS SHIRE PROPERTIES	1	3,640.43	
TOTAL DD						23,273.73
GRAND TOTAL						647,247.89

Credit card transactions for the current month

CEO

Date	Transaction	Description	Amount
2/08/2026	Amazon	Stationery Items	\$ 18.44
4/08/2026	Anthropic Claude Ai	Claude Pro Subscription	\$ 28.62
4/08/2026	International Transaction	Fee	\$ 0.86
18/08/2026	Foxit Software	Foxit PDF Suite Pro - Monthly Plan	\$ 42.80
18/08/2026	International Transaction	Fee	\$ 1.28
20/08/2026	Heidi WA	Refreshments for Staff Farewell	\$ 96.98
20/08/2026	Amazon	Consumables for Shire Event	\$ 23.99
20/08/2026	Coles	Supplies for Volunteer Event & Staff Farewell	\$ 364.95
20/08/2026	WALGA	Refund of Wheatbelt Forum Registrations	-\$ 390.00
20/08/2026	The Reject Shop	Supplies for Volunteer Event	\$ 33.00
20/08/2026	Steelco's Guns and Outdoors	Staff Retirement Gift	\$ 50.00
21/08/2026	Shire of Pingelly	Vehicle Plate Change from PN568 to PN6391	\$ 32.00
21/08/2026	Anthropic Claude Ai	Pre-paid Extra Usage	\$ 28.31
21/08/2026	International Transaction	Fee	\$ 0.85
22/08/2026	Pingelly IGA	Supplies & Refreshments for Staff Farewell	\$ 15.50
26/08/2026	Coles	Refreshments for Volunteer Event	\$ 127.80
26/08/2026	Kmart	Lollies for Party on the Oval	\$ 94.00
26/08/2026	Dan Murphy's	Refreshments for Volunteer Event	\$ 322.82
27/08/2026	Benara Nursery	Gifts for Volunteer Event	\$ 129.27
27/08/2026	Pingelly IGA	Supplies for Volunteer Event	\$ 30.05
27/08/2026	For Sale by Owner	Realestate Services	\$ 818.97
27/08/2026	Pingelly IGA	Supplies for Volunteer Event	\$ 53.15
28/08/2026	Spudshed	Supplies for Volunteer Event	\$ 133.43
28/08/2026	Walga Event	Accommodation for WALGA Convention	\$ 3,971.00
30/08/2026	Water Corporation	Trade Waste Permit 59682 Renewal	\$ 374.96
30/08/2026	Water Corporation	Trade Waste Permit Renewal - Lot 151-1 Quadrant St	\$ 269.55
30/08/2026	Bendigo Bank	Credit Card Fee	\$ 4.00
Total August 2026			\$ 6,676.58

EMW

Date	Transaction	Description	Amount
10/08/2026	AI Experts	Subscription to MyHazmate	\$ 29.99
22/08/2026	Telstra Prepaid	6 Months Pre Paid Phone Credit	\$ 200.00
24/08/2026	Total Tools	Minor Tools	\$ 131.90
30/08/2026	Bendigo Bank	Credit Card Fee	\$ 4.00
Total August 2026			\$ 365.89

MCCS

Date	Transaction	Description	Amount
14/08/2026	Planning Institute	Membership - 01/07/2026 to 30/06/2027	\$ 762.00
16/08/2026	Pentanet	NBN Pro Internet Service	\$ 119.00
20/08/2026	Pingelly Hotel	Refreshments for Council Chambers	\$ 149.48
20/08/2026	Pingelly IGA	Supplies for August Council Meeting	\$ 123.44
30/08/2026	Bendigo Bank	Credit Card Fee	\$ 4.00
31/08/2026	Chat GPT	Subscription Fee	\$ 27.27
31/08/2026	International Transaction	Fee	\$ 0.82
Total August 2026			\$ 1,186.01

Fuel Card Transactions for the current month

CEO	OPN	Litres	Amount
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1/08/2026
7/08/2026
13/08/2026
16/08/2026
21/08/2026
22/08/2026
25/08/2026
25/08/2026
29/08/2026

EWM PN01

21/08/2026
27/08/2026

MF PN761

15/08/2026

Depot P100

14/08/2026
24/08/2026
26/08/2026
26/08/2026

60.26	\$ 135.89
51.57	\$ 123.51
61.32	\$ 146.86
44.57	\$ 108.08
49.79	\$ 120.74
57.22	\$ 139.90
54.98	\$ 138.22
-	\$ 0.38
51.77	\$ 127.10
431.48	\$ 1,040.68

39.27	\$ 79.91
41.44	\$ 85.16
80.71	\$ 165.07

29.14	\$ 65.13
29.14	\$ 65.13

30.86	\$ 62.80
21.32	\$ 43.81
58.44	\$ 120.09
52.85	\$ 108.61
163.47	\$ 335.31

INVOICE TOTAL

\$ 1,606.19

16. DIRECTORATE OF WORKS

Nil.

17. ELECTED MEMBERS' MOTIONS WITH PREVIOUS NOTICE

17.1. Notice of Motion – Attendance at the 2026 WA Local Government Convention

Voting Requirements:

Simple Majority Required

Councillors Recommendation:

That Council:

- 1. Endorse Councillors Jackie McBurney, Angela Trethewey, Bryan Hotham and Robert Howell to attend the 2026 WA Local Government Convention, to be held 17 - 18 September 2026;**
- 2. Note that registration, travel and accommodation costs for attending Councillors will be met by the Shire in accordance with Policy 4.10 Councillor Training Policy; and**
- 3. Request that each attending Councillor provide a presentation to Council at the first Ordinary Council Meeting following the Convention, outlining key outcomes and benefits to the Shire arising from their attendance.**

Moved: Deputy President Peter Wood

Seconded: _____

Comment

At the Ordinary Council Meeting held 18 March 2026, Council resolved to endorse Councillors Jackie McBurney, Angela Trethewey, Bryan Hotham and Robert Howell to attend the 2026 WA Local Government Convention, to be held 17 - 18 September 2026 at the Perth Convention and Exhibition Centre.

At the Ordinary Council Meeting held 19 August 2026, Council resolved by absolute majority to revoke the above resolution, and instead endorsed attendance for the Chief Executive Officer, Shire President and Executive Manager Works at WALGA Conventions annually.

Following further discussion among Councillors, it is considered that a broader Shire delegation should attend the 2026 Convention, in addition to the attendance already endorsed for the Chief Executive Officer, Shire President and Executive Manager Works.

The WA Local Government Convention is the peak annual event for the WA local government sector, combining WALGA's Annual General Meeting with an extensive professional development, networking and trade exhibition program. Attendance provides Councillors with the opportunity to:

- hear directly from the Minister for Local Government and other State Government representatives on reforms affecting the sector, including matters such as the electoral reform consultation already considered by Council;
- take part in professional development sessions relevant to good governance and civic leadership;
- network with Councillors and staff from other WA local governments and share approaches to challenges common to small rural Shires;
- represent the Shire of Pingelly's interests directly to WALGA and fellow member councils, including at the WALGA Annual General Meeting; and
- build relationships with State Government agencies and industry partners who attend the Convention.

To ensure the benefits of attendance are shared with the full Council and the community, it is proposed that each attending Councillor provide a short presentation to Council at the first Ordinary Council Meeting following the Convention, summarising key sessions attended, issues raised and any matters of relevance to the Shire of Pingelly.

Registration, travel and accommodation costs for Elected Members attending the Convention are budgeted for within the Shire's adopted Councillor training and conference budget, consistent with Policy 4.10 Councillor Training Policy.

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

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

19. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Officers Recommendation:

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

Moved: _____ Seconded: _____

19.1. Confidential Item - Community & Events Grant Scheme Applications 2026-27 Round 1

Reasons for Confidentiality

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

- (b) the personal affairs of any person;
- (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;
- (e) a matter that if disclosed, would reveal —
 - (i) a trade secret;
 - (ii) information that has a commercial value to a person; or
 - (iii) information about the business, professional, commercial or financial affairs of a person

Officers Recommendation:

That the meeting be re-opened to the public.

Moved: _____ Seconded: _____

20. CLOSURE OF MEETING

The Chairman to declare the meeting closed.