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Council Minutes

Shire of Pingelly

Ordinary Council Meeting

15 February 2023

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MISSION STATEMENT

To enhance the quality of life for the people of Pingelly through the provision of leadership, services and infrastructure.

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9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.1 Ordinary Meeting – 14 December 2022

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

Council Decision:

13217 Moved: Cr Narducci Seconded: Cr Hotham

That the Minutes of the Ordinary Meeting of the Council of the Shire of Pingelly held in the Council Chambers on 14 December 2022 be confirmed.

CARRIED 6/0

10. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Nil

11. ITEMS BROUGHT FORWARD DUE TO PERSONS ATTENDING

Nil

12. REPORTS OF COMMITTEES

12.1 Reports of Committees of Council

- Audit & Risk Committee Full Council
- Bush Fire Advisory Committee Member – Cr Narducci
Deputy – Cr Hotham
- Chief Executive Officer 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 – Cr Wood
- Hotham-Dale Regional Road Sub-Group Delegate – Shire President
Deputy – Cr Oliveri
- Pingelly Recreation & Cultural Committee Member – Shire President
Deputy – Deputy President
- Development Assessment Panel Delegate – Shire President
Delegate – Cr Wood

Deputy – Oliveri
Deputy – Cr Hotham
- Pingelly Tourism Group Delegate – Cr Hotham
Deputy – Cr Narducci
Deputy – Cr Singh
- Shires of Pingelly and Wandering Joint Local Emergency Management Committee Delegate – Shire President
Deputy – Cr McBurney
- Pingelly Youth Network Delegate – Cr Narducci
Deputy – Cr McBurney
- Pingelly Somerset Alliance Delegate – Shire President
Deputy – Cr McBurney
- Pingelly Early Years Network Delegate – Cr McBurney
- Pingelly Community Wellbeing Plan Working Group Delegate – Cr McBurney

13. REPORTS FROM COUNCILLORS

13.1 Cr William Mulroney (President)

DECEMBER

16th Councillors and Staff Christmas Function.

21st Farewell to Const K Singh

JANUARY

10TH Wheatbelt Secondary Freight Network (WSFN) Steering Committee (SC)

Teams Meeting-Overspend on Projects to be validated.

11th President, Deputy President and CEO Meeting- catch up on Council business.

12th Thankyou event to the volunteers for the Christmas Village erection and dismantling.

25th President, Deputy President and CEO meeting- Finalisation of Australia Day procedures.

26th Australia Events. - Australia Day Brunch Citizenship ceremony- Council annual Awards presentation followed by Pool Activities.

31st Hotham-Dale Sub Group of RRGs (Regional Road Group South) – Delegate to RRG South meeting to be elected. Business of lack of information from WSFN SC to be addressed by the SC delegate.

FEBRUARY

1st President-CEO meeting with Sgt C Bell regarding vandalism with Pingelly and a strategy to alleviate the problem.

2nd President and Cr Wood meeting regarding ab set from February Council meeting.

6th Annual electors Meeting.

7th Town Hall Reference Group meeting. Progress on the revamp of the Town Hall Project and costings for the final project.

8th President, Deputy President and CEO Agenda briefing for February Council meeting.

10th Central Country Zone Meeting with CEO at Corrigan.

14th Pingelly Somerset Alliance February monthly meeting.

15th February Council meeting- Corporate discussion.

13.2 Memorials

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

- Mr Ken White lately residing in Popanyinning, previously from Pingelly, passed away. Mr White worked in the Post office and was a familiar face around the town.

14 OFFICE OF THE CHIEF EXECUTIVE OFFICER

14.1 Representation of Review Report

| | |
|--------------------------------|---|
| File Reference: | Nil |
| Location: | Not Applicable |
| Applicant: | Not Applicable |
| Author: | Governance and Executive Officer |
| Disclosure of Interest: | Nil |
| Attachments: | Discussion Paper; Public Notice; Email from Vince Holt; Email from Lee Steel; Email from Ray Marshal |
| Previous Reference: | Nil |

Summary

Council has initiated a review of the Shire's representation system to determine the specific structure for the Council for the 2023 ordinary elections.

Background

The Shire of Pingelly has been identified as a shire to reduce the number of Council members in accordance with population thresholds. Arising from the Local Government reforms, the Shire of Pingelly has resolved to undertake a voluntary review of its system of representation.

That Council:

1. Elect a voluntary pathway and initiate a review of the Shire's representation system, in accordance with clause 7 of Schedule 2.2 of the Act:
2. Advised the Board of the elected voluntary pathway.
3. Gives local public notice of its intention to carry out a review of representation and invites submissions as required by clause 7(1) of Schedule 2.2 of the Act:
4. Endorses the Discussion Paper in Attachment 14.1.1 for the purposes of community consultation, and
5. Notes that the results of the community consultation process will be presented to council for consideration, prior to submission to the Board.

Currently the Shire of Pingelly has eight (8) councillors and 816 electors with a councillor/elector ration of 1 councillor to each 102 electors.

One vacancy was created upon the resignation of Councillor Camilleri June 2022. Approval has been given under section 4.17 (3) of the Act to maintain one vacancy until the next ordinary election in October 2023.

Comment

At the Ordinary Council Meeting held on the 19 October 2022, Council resolved to elect the voluntary pathway to undertake election transition arrangements, and to initiate a review of the Shire's representation system, in accordance with clause 7 of schedule 2.2 of the Local Government Act 1995.

The Council has considered two options:

Option 1: Reduce the number of councillors to seven (7)

Option 2: Reduce the number of councillors to five (5).

The recommendation is the Shire of Pingelly reduces the councillors to seven (7). The current system of eight (8) councillors has been working well with no modification required. The Shire of Pingelly Council currently has clearance to continue working with seven (7) councillors until the next Ordinary Election in October 2023, demonstrating that this number of councillors will work into the future.

Maintaining a board of seven (7) councillors will minimize disruption to the process and elections. Seven (7) councillors can ensure that the community has a good spread of representation. Lack of response from the community can also indicate a lack of demand for change. Five (5) councillors would be a very small quorum making decisions, therefore considered unsuitable and not beneficial for the community.

Consultation

Pursuant to Clause 7, Schedule 2.2 of the Act, a public Notice of Review of the System of Representation (attachment 14.1.2) was advised to the public on the 4 November 2022, inviting public submission to be submitted by Friday the 16 December 2022.

Feedback received included:

1. Email from resident Vince Holt, proposing the number of councillors be reduced to five (5).
2. Email from resident Lee Steel proposing the reduction of councillors to seven (7).
3. Email from resident Lee Steel Ray Marshall proposing the number of councillors be reduced to five (5).

Public notice was provided in the Narrogin Observer, the Shire's Facebook page and the Shire's public notice board.

Statutory Environment

Clause 7 of Schedule 2.2 of the Local Government Act 1995

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

| | |
|----------------|---|
| Goal 5 | Economy |
| Outcome 5.8 | A strong corporate governance framework is maintained. |
| Strategy 5.8.2 | Ensure compliance with legislative requirements and excellence in business performance. |

Risk Implications

| | |
|---|-----|
| Risk | Nil |
| Risk Rating (Prior to Treatment or Control) | Nil |
| Principal Risk Theme | Nil |
| Risk Action Plan (Controls or Treatment Proposed) | Nil |

| Consequence Likelihood | | Insignificant | Minor | Moderate | Major | Catastrophic |
|------------------------|---|---------------|------------|------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 |
| Almost Certain | 5 | Medium (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| Likely | 4 | Low (4) | Medium (8) | High (12) | High (16) | Extreme (20) |
| Possible | 3 | Low (3) | Medium (6) | Medium (9) | High (12) | High (15) |
| Unlikely | 2 | Low (2) | Low (4) | Medium (6) | Medium (8) | High (10) |
| Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Medium (5) |

Voting Requirements

Absolute Majority

Officer's Recommendation and Council Decision:

13218 Moved: Cr Hotham Seconded: Cr Narducci

That Council recommends to the Local Government Advisory Board that an order be made under s 2.18(3) of the *Local Government Act 1995* to reduce the number of offices of councillor on the Council from eight (8) to seven (7).

CARRIED 6/0

Councillor comments in support of the motion:

Cr McBurney - concerned about reducing number to 5, as it is not a critical number for good decision making and may make it difficult when representing our diverse district. Future elections, should be considering representation from our farming community.

Cr Narducci - concurs with Cr McBurney that seven (7) is the correct number of Councillors. This will be more likely encourage farmers and land owners for the next Councillor elections in October 2023 fewer places.

President Mulrone - noted that the Council had consulted with the community, resulting in three (3) submissions, which have been considered at the council meeting.

Councillor comments in opposing the motion:

Nil



Shire of Pingelly Review of Representation – 2022

Discussion Paper

Background

Under the proposed Local Government Reforms, The Shire of Pingelly has been identified as a Shire which may need to reduce the number of Council members in accordance with population thresholds. The Shire of Pingelly has resolved to undertake a voluntary review of its system of representation. The purpose of the review is to assess whether eight (8) councillors and a no wards structure is still appropriate for the current situation at the Shire.

Current situation

Currently the Shire of Pingelly has eight (8) councillors and 816 electors with a councillor/elector ratio of 1 councillor to each 102 electors.

One vacancy was created upon the resignation of Councillor Camilleri June 2022. Approval has been given under section 4.17(3) of the Act to maintain one vacancy until the next ordinary election in October 2023.

Review process

The review process involves a number of steps:

- The Council resolves to undertake the review
- Public submission period opens
- Information provided to the community for discussion
- Public submission period closes
- The Council considers all submissions and relevant factors and makes a decision
- The Council submits a report to the Local Government Advisory Board (the Board) for its consideration by 14 February 2023
- If a change is proposed, The Board submits a recommendation to the Minister for Local Government (the Minister).

Any changes approved by the Minister will be in place for the next ordinary election October 2023.

Factors to be considered

Several factors will be taken into account as part of the review process and will include:

- The advantages and disadvantages of no wards
- The advantages and disadvantages of reducing the number of councillors
- The implications of any change to the councillor/elector ratio
- The cost of elected members
- The effectiveness and efficiency of Council meetings

Options to consider

The Council will consider the following options and members of the community may suggest others:

Option 1: Reduce the number of councillors to 7.

Option 2: Reduce the number of councillors to 5.

Council welcomes your comments on any matters that may assist it to make informed and responsible decisions for the benefit of the people of the Shire of Pingelly. Thank you for your interest and involvement in this review.

Public submissions

Submission must be received by 4.00pm Friday 16 December 2022.

Please email your submission to shana.smith@pingelly.wa.gov.au and title 'Representation Review'.

Submissions can also be hand delivered to the Shire Office:

17 Queen Street
Pingelly WA 6308

For more information, please contact Shana Smith, Executive Governance Officer on 9886 1066 or by email.

From: [Andrew Dover](#)
Sent: Monday, 30 January 2023 4:19 PM
To: [Storm Nyssen](#)
Subject: FW: Review of Representation - Shire of Pingelly

FYI



Andrew Dover
Chief Executive Officer

P 08 9887 1066
E andrew.dover@pingelly.wa.gov.au
www.pingelly.wa.gov.au
17 Queen Street, Pingelly, WA, 6308



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From: Shana Smith <shana.smith@pingelly.wa.gov.au>
Sent: Monday, 5 December 2022 9:27 AM
To: Vince Holt <vince.holt56@gmail.com>
Cc: Andrew Dover <andrew.dover@pingelly.wa.gov.au>
Subject: RE: Review of Representation - Shire of Pingelly

Good morning Vince,

Thank you for your email and comments in regard to the Representation Review currently being undertaken by the Shire.

Results will be collated until the closing date of 16 December 2022.

The Council will consider all submissions and relevant factors and make a decision in the new year.

Kind regards,
Shana



Shana Smith
Executive Governance Officer

P 08 9887 1066
E shana.smith@pingelly.wa.gov.au
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17 Queen Street, Pingelly, WA, 6308

Working Hours: Mon - Fri 8.00am to 5.00pm



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From: Vince Holt <vince.holt56@gmail.com>
Sent: Saturday, 3 December 2022 5:46 PM
To: Shana Smith <shana.smith@pingelly.wa.gov.au>
Subject: Review of Representation - Shire of Pingelly

To the Councillors of the Pingelly Shire Council

I respectfully respond to the council administration request for comment with regard to invitations for comment on changes to our shire council structure brought on by the Minister for Local Government.

I do this as a ratepayer of this shire and as someone who has followed the governance processes of this shire over a few years now.

It has become quite clear to me that the current situation sees 8 councillors elected to represent a very small community with the majority of ratepayers living in the town itself. The rural portions of the shire expand predominantly to the east. The majority of money raised from rates I would suggest, comes from the rural sector.

Over recent years there does not seem to be a lot of competition for council seats with some incumbents merely being elected because they have paid their nomination fees and have not been contested. This is an unsatisfactory situation as, given the increasing diverse range of responsibilities placed on local government, there is an ever apparent need for councillors to possess a fair degree of knowledge in business management, financial management and good

governance skills. It is also important that councillors are prepared to openly engage with the broader community and engender a feeling of trust from the ratepayers they represent.

The issue of ward systems has been raised. In my opinion, if the ratepayers in the various regions of this shire, which do not really cover a large area, are concerned about unfair representation then surely a competitive voting system should provide an incentive for those regions to rally behind one or two representatives who they feel have the right credentials to represent them.

So far as remuneration is concerned it is my belief that we as ratepayers would receive better value as a whole by supporting a reduced number of councillors who are dedicated to their roles without having a situation where seems, in the public opinion, that there are a few "stragglers" so to speak. In saying that I complement all current councillors for taking an interest in this community. We need to provide more incentives to attract quality councillors who are prepared to dedicate sufficient time, skills and energy to serve the ratepayers of this shire and to effectively oversee the administration process.

The current voting system, given the ballots that have been put to us, is simply ridiculous in my opinion. There really seems to be no enticement for voters to become involved given the lack of options.

In summary, I propose the following:

1. The number of councillors be reduced to five (5).
2. No ward system be introduced.
3. If a reduced number of councillors is adopted, that there be a review in terms of their remuneration to attract high standard candidates.
4. A preferential voting system be implemented to encourage voter participation and to provide a more competitive platform for potential candidates to lobby support.

In making the above recommendations it really now comes back to the existing councillors to adopt a philosophical and balanced view of the overall situation. Given that an "absolute majority" vote is required then I would call on the sitting councillors to think carefully and not just protect their own interests in this matter. Sometimes, change is a good thing and sometimes, there comes a time when it's "time to let go" so to speak.

Respectfully yours,

Vince Holt
28 Park Street Pingelly WA 6308
0407 290 035

From: [Andrew Dover](#)
Sent: Monday, 30 January 2023 4:19 PM
To: [Storm Nyssen](#)
Subject: FW: Shire of Pingelly review of Representation – 2022

FYI



Andrew Dover
Chief Executive Officer

P 08 9887 1066
E andrew.dover@pingelly.wa.gov.au
www.pingelly.wa.gov.au
17 Queen Street, Pingelly, WA, 6308



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From: Shana Smith <shana.smith@pingelly.wa.gov.au>
Sent: Thursday, 15 December 2022 4:17 PM
To: leesteel@westnet.com.au
Cc: Andrew Dover <andrew.dover@pingelly.wa.gov.au>
Subject: RE: Shire of Pingelly review of Representation – 2022

Hello Lee,

Thank you for your email and comments in regard to the Representation Review currently being undertaken by the Shire.

Results will be collated until the closing date of 16 December 2022.

The Council will consider all submissions and relevant factors and make a decision in the new year.

Kind regards,
Shana



Shana Smith
Executive Governance Officer

P 08 9887 1066
E shana.smith@pingelly.wa.gov.au
www.pingelly.wa.gov.au
17 Queen Street, Pingelly, WA, 6308

Working Hours: Mon - Fri 8.00am to 5.00pm



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From: leesteel@westnet.com.au <leesteel@westnet.com.au>

Sent: Thursday, 15 December 2022 4:14 PM

To: Shana Smith <shana.smith@pingelly.wa.gov.au>

Subject: Shire of Pingelly review of Representation – 2022

Shire of Pingelly review of Representation – 2022

Comments from Lee steel, 33a Somerset Street Pingelly 6308

Whilst going back to 5 councillors may help with the budget constraints, I do not believe it would be beneficial to do this as it would mean that if not all councillors were able to attend a meeting that it would be a very small quorum making decisions, plus our community is so diverse I believe we need to be able to ensure we have a good spread of representation.

I believe a review of the representation needs to ensure that all voters in the Shire of Pingelly area are fairly represented.

I oppose going back to a ward structure as this was voted out by community many years ago as it did not provide a positive framework for fair representation of the community. Councillors should be sitting to represent whole of community not just a section.

I support the reduction to 7.

regards Lee Steel

Storm Nyssen

From: Andrew Dover
Sent: Tuesday, 21 February 2023 4:27 PM
To: Storm Nyssen
Subject: FW: Re Shire Issues.



Andrew Dover
Chief Executive Officer

P 08 9887 1066
E andrew.dover@pingelly.wa.gov.au
www.pingelly.wa.gov.au
17 Queen Street, Pingelly, WA, 6308



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From: raym045@bigpond.com <raym045@bigpond.com>
Sent: Wednesday, 15 February 2023 10:36 AM
To: Andrew Dover <ceo@pingelly.wa.gov.au>
Subject: FW: Re Shire Issues.

From: raym045@bigpond.com <raym045@bigpond.com>
Sent: Wednesday, November 30, 2022 11:34 AM
To: 'Shana.Smith@pingelly.wa.gov.au' <Shana.Smith@pingelly.wa.gov.au>
Subject: Re Shire Issues.

TO WHOM IT MAY CONCERN.

My name is Raymond Marshall and it is my wish to forward a submission in regards to proposed changes within the operations of the Shire of Pingelly. I have lived in Pingelly all my life and have been involved in numerous functions within the Pingelly Shire, one being a Shire Councillor for 10 years (2008 -2018) with 2 years as Deputy Shire President. As an elected Councillor I sat before 3 Shire Presidents and 3 C.E.O's all which occurred within my 10 years as an elected Councillor. I was also on a Shire Committee exploring the processes of Shire amalgamations which eventually failed as an option.

I have also served as an elected advocate for both State and Federal organisations, representing the West. Australian grains industry which today is worth approx.\$7 billion. Therefore, I am confident in expressing my views as to changes required within Local Government and essentially the Pingelly Shire.

Please find below my dot points :-

- The Pingelly Shire as compared to say Lake Grace Shire is very small.
 - 2/3rds of the Shire is East of the G.S. railway line and 1/3 West of the line with the Town roughly in the middle.
 - The number of farming families continues to decline despite the farm production (grain and livestock) continuing to increase.
 - It is becoming increasingly difficult to maintain sporting clubs (e.g. Footy Clubs) because of lack of numbers.
 - The Town has suffered this decline as well with many businesses either relocating or closed. The number of vacant shops is testament to this.
 - This is not un-common throughout rural and regional Australia.
 - Pingelly Shire is responsible for maintaining 750 kilometres of Shire roads with only approx. 20 kilometres being State Hwy.
 - I am aware Shire's responsibilities are now far more expansive than the 3 "Rs."
 - Many of these extra responsibilities have been loaded onto Local Government by successive State Govts.
 - I would suggest there are many more issues/problems, but I believe the time has come for a vigorous and robust overview of Local Government and more precisely the Pingelly Shire.
-
- I would suggest the number of Councillors be lowered to 5.
 - I would suggest the re-introduction of wards to 3 wards.
 - 2 elected Council Representatives for East Ward. 2 for the Town Ward and 1 for the West Ward.
 - In my opinion this would create greater electors interest as well as Councillors making sure their electors are being well served by their Local Govt.
 - I am aware in the case of changes within the Shires constitutional mandates, only ratepayers have the right to vote. I note any changes would require an absolute majority of Council which I would suggest there would be a conflict of interest as to retaining the status quo.
 - I would suggest a plebiscite be conducted and the outcomes be determined by ratepayers. This could be conducted by "on-line" computer voting or a physical vote.

To prove the validity of a ratepayer vote, use our rate assessment numbers (mine is A23569).

- The plebiscite would ask 2 questions -: (a) the number of Councillors 7 or 5? (b) 1 ward OR 3 wards?
- If the vote is in favour for 3 wards my scenario would be 2 east, 2 town, 1 west.

In conclusion the above is directed as to coping with change and therefore with the vision of sustaining a viable, robust and a genuine Local Government with a process to cope with this inevitable change.

Respectfully,
Ray. Marshall.

14.2 Submission on the Road Resiliency Inquiry

File Reference: Nil
Location: Nil
Applicant: Not applicable
Author: Chief Executive Officer
Disclosure of Interest: Nil
Attachments: Submission on the Road Resiliency_Inquiry
Previous Reference: Nil

Summary

Council is requested to provide feedback and endorse the Shire's submission to the Road Resilience Inquiry to the Standing Committee on Regional Development, Infrastructure and Transport as attached.

Background

The Federal government's Standing Committee on Regional Development, Infrastructure and Transport has launched an Inquiry into and report on the implications of severe weather events on the national regional, rural, and remote road network, with a particular focus on:

- Road engineering and construction standards required to enhance the resiliency of future road construction;
- Identification of climate resilient corridors suitable for future road construction projects;
- Opportunities to enhance road resilience through the use of waterproof products in road construction;
- The Commonwealth's role in road resilience planning; and
- Any related issues.

Submissions by this Inquiry have been sought by 28 February 2023.

Comment

The increase in the frequency and severity of severe weather impacts negatively on local roads and infrastructure, resulting in the reduced ability for the Shire to maintain this infrastructure as articulated by the attached submission. It is proposed to send this document to the following:

- Standing Committee on Regional Development, Infrastructure and Transport
- Rick Wilson MP
- Catherine King MP, Minister for Infrastructure, Transport, Regional Development and Local Government
- Bridget McKenzie MP, Shadow Minister for Infrastructure, Transport and Regional Development
- WALGA

Consultation

Community consultation has not been undertaken to prepare this report and submission.

Statutory Environment

Nil.

Policy Implications

There are no current policies relevant to this matter.

Financial Implications

Nil

Strategic Implications

| | |
|--------|--|
| Goal 5 | Innovation, Leadership and Governance The Shire of Pingelly is an innovative, responsive partner to its community, an effective advocate, and a trusted steward of |
|--------|--|

| | |
|----------------|---|
| | community assets. The organisation achieves good practice in all that it undertakes |
| Outcome 5.2 | The Shire is a successful advocate for resources and facilities which support the vision for the future |
| Strategy 5.2.1 | The Council and community continue to work together to advocate for change |

Risk Implications

| | |
|---|--|
| Risk (if recommendation not supported) | Loss of credibility/trust in the community in not representing and advocating for their interests. |
| Risk Rating (Prior to Risk Action Plan) | Medium 6 |
| Principal Risk Theme | Reputational |
| Risk Action Plan (Mitigation Proposed) | Communication with community. |

| Consequence Likelihood | | Insignificant | Minor | Moderate | Major | Catastrophic |
|------------------------|---|---------------|------------|------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 |
| Almost Certain | 5 | Medium (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| Likely | 4 | Low (4) | Medium (8) | High (12) | High (16) | Extreme (20) |
| Possible | 3 | Low (3) | Medium (6) | Medium (9) | High (12) | High (15) |
| Unlikely | 2 | Low (2) | Low (4) | Medium (6) | Medium (8) | High (10) |
| Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Medium (5) |

Voting Requirements:

Absolute Majority

Officer's Recommendation and Council Decision:

13219 **Moved: Cr Narducci** **Seconded: Cr McBurney**

That Council endorse the Shire's submission to the Road Resilience Inquiry and authorise the Chief Executive Officer to send it to the Standing Committee on Regional Development, Infrastructure and Transport and other influential people and organisations named in the comment section of this report.

CARRIED 6/0

Councillor comments in support of the motion:

Cr McBurney – Commends CEO on writing that submission. Shows a great deal of insight and awareness of what is necessary and the issues happening at the moment.

Cr Narducci – supports Councillor McBurney. Congratulations to staff, it is a well written document.

Councillor comments in opposing the motion:

Nil

Shire of Pingelly

Submission to the Road Resiliency Inquiry



Background

The Shire of Pingelly is responsible for 587km of roads, of which 211km are sealed. These roads equate to an asset value of approximately \$150,000,000 in their current condition. The income and matching expenditure for the Shire is approximately \$5,800,000 per year and road renewal and maintenance is approximately \$2,900,000 per year.

has long been extremely concerned regarding the Department of Transport's Student Transport Policy in relation to student transport as it has significant impacts for the Shire and residents in relation to student outcomes, equity and economic development. These impacts are articulated in the below sections.

Increased Burden from Severe Weather Events

The Shire is experiencing increasingly severe and frequent weather events, particularly storms during the winter months. For example, the Shire of Pingelly experienced a declared weather event which severely impacted our roads and required our gravel roads to be shut both in 2022 and 2021.

These storms increase the burden placed on the already stretched road crews to maintain the roads. As a result, the Shire's roads are falling into a state of disrepair. The only lever that the Shire has, is to increase the funding allocated to roads is to increase rates. A 10% rate rise would equate to only \$230,000 which would only renew 1km or 2kms of road, depending on the price of bitumen.

Added to this, the increasingly severe weather events are necessitating a higher standard of road construction, particularly for culverts; bridges; verge drainage; and lower sections of roads. Anecdotally, what previously was considered to be a 1:100 storm now is occurring at a 1:10 frequency which means roads must now be designed and built to that standard. This places a far greater burden on the Shire than ever before. Alternative source(s) of income must be found for the Shire to construct these roads to the higher standard.

Note that increased road engineering and construction standards such as may arise from this Inquiry must be costed and be accompanied by suitable funding source(s).

Disaster Recovery Funding Arrangements

The current DRFA are not suitable for smaller local governments in particular. These arrangements have a number of unworkable issues resulting in extended timelines – it is not uncommon for local governments to only receive this funding 8 – 10 years after first applying.

The standard of proof required to access this funding is unreasonable. Photographs of the road immediately prior to the storm are required so that the prior condition of the road can be assessed. This is not realistic and results in the delays mentioned above; claims being refused; and being underpaid. This timing and result is unconscionable. Larger claims may run to the millions of dollars. A smaller local government like the Shire of Pingelly (with current assets of \$150M and turnover of \$5.8M) cannot carry that cost for any length of time. Claims should be resolved in a maximum time limit of 3 months. To achieve this, the staff should visit the local government and assist them as they are also carrying out recovery for their local community at the same time.

In addition, these arrangements only allow a like for like replacement. Local governments are not permitted to build back better even if they put additional money into the project or if there is a more efficient method of construction. This means that there are instances of a road or bridge being washed out every year and being replaced every year as they are constructed to a standard that is no longer

Shire of Pingelly

Submission to the Road Resiliency Inquiry

suitable due to the increased severity of weather events in the locality. This also means that projects may not meet the construction current standards.

The Disaster Recovery Funding Arrangements must be looked at urgently as they are an example of backward thinking, bureaucratic red tape and are stifling the implementation the enhancement of road resilience through modern materials and construction methods.

Conclusion

The Shire of Pingelly and other regional local governments are currently bearing the brunt of the changing climate in relation to our roads. This is adding a financial burden on small local governments through repair. Financial assistance to upgrade these roads is required to accommodate the new climate normal.

A review into the Disaster Recovery Funding Arrangements is also required to allow flexibility for road resilience to be factored into the reconstruction following severe weather events.

Signed for the Shire of Pingelly and on behalf of the residents of Pingelly:

Mr. Andrew Dover
Chief Executive Officer
Date

Cr. William Mulrone
Shire President
Date

14.3 Lease of Unit 2, 7 Webb Street

| | |
|--------------------------------|--|
| File Reference: | Nil |
| Location: | Unit 2, 7 Webb Street |
| Applicant: | Western Australian Country Health Service |
| Author: | Chief Executive Officer |
| Disclosure of Interest: | Nil |
| Attachments: | Residential Tenancy Agreement |
| Previous Reference: | Nil |

Summary

Council is requested to consider providing a 4 month residential with an ability to extend it by 4 months to the Western Australian Country Health Service for Unit 2, 7 Webb Street under the standard terms and conditions.

Background

Western Australian Country Health Service (WACHS) have requested a lease to house their medical staff while their current housing is being refurbished. The request is for four (4) months. Unit 2, 7 Webb Street is currently vacant following the vacation of the previous tenant. It has not yet been advertised for lease as it was intended to repaint the unit prior to lease.

Comment

While the unit requires repainting, for a longer term tenant, it is considered that the current condition of the property is suitable in the short term. It is therefore available to be leased immediately following a period of mandatory consultation.

Consultation

Local Public Notice is required. This will be achieved by advertising in the Pingelly Times, Facebook and on the Shire Noticeboard in addition to the website.

Statutory Environment

Leases are considered to be the disposal of property under the Local Government Act 1995.

Local Government Act 1995, Section 3.58 Disposing of property

- (3) *A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —*
- (a) *it gives local public notice of the proposed disposition —*
 - (i) *describing the property concerned; and*
 - (ii) *giving details of the proposed disposition; and*
 - (iii) *inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;*
 - and*
 - (b) *it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.*
- (4) *The details of a proposed disposition that are required by subsection (3)(a)(ii) include —*
- (a) *the names of all other parties concerned; and*
 - (b) *the consideration to be received by the local government for the disposition; and*
 - (c) *the market value of the disposition —*
 - (i) *as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or*
 - (ii) *as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.*

Policy Implications



FORM 1AA
RESIDENTIAL TENANCY AGREEMENT
RESIDENTIAL TENANCIES ACT 1987 (WA)
Section 27A

PART A

This agreement is made between:

LESSOR [name of lessor(s)] _____

[lessor(s) contact details] ADDRESS: _____

TELEPHONE: _____ (optional) EMAIL: _____ (optional)

and

Tenant [name of tenant one] _____

[tenant contact details] ADDRESS: _____

TELEPHONE: _____ EMAIL: _____

Tenant [name of tenant two] _____

[tenant contact details] ADDRESS: _____

TELEPHONE: _____ EMAIL: _____

Lessor's property manager

[name of lessor's property manager (if any) and contact details]

Giving of notices and information by electronic means

Indicate below for each of the following persons whether the person agrees to notices and information being given by email or facsimile under the *Electronic Transactions Act 2011*.

Lessor

Email: Yes No Facsimile: Yes No

[insert email address or facsimile number if different from contact details above]

Tenant one

Email: Yes No Facsimile: Yes No

[insert email address or facsimile number if different from contact details above]

Tenant two

Email: Yes No Facsimile: Yes No

[insert email address or facsimile number if different from contact details above]

Lessor's property manager

Email: Yes No Facsimile: Yes No

[insert email address or facsimile number if different from contact details above]

TERM OF AGREEMENT

(* delete as appropriate)

* This residential tenancy agreement is **periodic** - starting on ____/____/____.

* This residential tenancy agreement is **fixed** - starting on ____/____/____ and ending on ____/____/____.

Note: The start date for the agreement should not be a date prior to the date on which the tenant is entitled to enter into occupation of the premises.

RESIDENTIAL PREMISES

The residential premises are [insert address] _____ and include/exclude>(* delete as appropriate):

[include any additional matters, such as a parking space or furniture provided, or any exclusions, such as sheds]

MAXIMUM NUMBER OF OCCUPANTS

No more than [insert number] _____ persons may ordinarily live at the premises at any one time.

RENT

(* delete as appropriate)

The rent is [insert amount] \$ _____ per week/calculated by reference to tenants income

[insert calculation] _____

Payable weekly/fortnightly* in advance starting on ____/____/____.

The method by which the rent must be paid is: (* delete as appropriate)

(a) by cash or cheque*; or

(b) into the following account or any other account nominated by the lessor*:

BSB: _____ Account number: _____ Account name: _____ Payment reference: _____

or

(c) as follows*: _____

SECURITY BOND

A security bond of [insert amount] \$ _____ and a pet bond of [insert amount] \$ _____ must be paid by the tenant on signing this agreement.

Note: Unless the rent for the premises exceeds \$1,200 per week, the security bond must not exceed the sum of 4 weeks' rent plus a pet bond not exceeding \$260 (if a pet is permitted to be kept at the premises). The pet bond is to be used to meet costs of fumigation of the premises.

RENT INCREASE

In the case of a periodic tenancy (see "TERM OF AGREEMENT") any rent increase will be no sooner than 6 months after the commencement of this tenancy agreement and the date of the last increase. The lessor must give at least 60 days' notice of the increase.

Note: If rent is calculated by reference to income, the requirement to provide a notice of rent increase only applies if the method of calculating the rent is changed.

In the case of a fixed-term tenancy (see "TERM OF AGREEMENT") the rent increase will be [insert maximum increase or method of calculating increase, e.g. CPI or percentage] _____ and take effect no sooner than 6 months after the commencement of this tenancy agreement and the date of the last increase. The lessor must give at least 60 days' notice of the increase.

Note: For fixed-term lease agreements exceeding 12 months, refer to Part C for details of subsequent rent increases.

WATER SERVICES

Is scheme water connected to the premises? Yes No

Note: If the property is not connected to scheme water, the tenant may have to purchase water at his or her own expense.

WATER USAGE COSTS (SCHEME WATER)

The tenant is required to pay [insert number] _____% of water consumption costs.

PERMISSION TO CONTACT THE WATER SERVICES PROVIDER

Does the tenant have the lessor’s permission to contact the water services provider for the premises to access accounts for water consumption at the premises and to communicate with the water services provider in relation to concessions available to the tenant or supply faults at the premises? Yes No

ELECTRICITY, GAS AND OTHER UTILITIES

Indicate for the utilities below whether or not the premises are separately metered:

Electricity Yes No **Gas** Yes No **Water** Yes No

Other [please specify]: _____ Yes No

Where the premises are **separately** metered to measure consumption of a specific utility, the tenant must pay for the connection and consumption costs as per the relevant account for the premises.

Where the premises are **not separately** metered to measure the consumption of a specific utility, the tenant must pay the consumption costs for that utility which will be calculated as follows:

- Electricity: [insert method of calculation] _____
- Gas: [insert method of calculation] _____
- Water: [insert method of calculation] _____
- Other [please specify]: _____ [insert method of calculation] _____

STRATA BY-LAWS

Strata by-laws ARE/ARE NOT* (*delete as appropriate) applicable to the residential premises. A copy of the by-laws is attached: Yes No

SCHEME BY-LAWS FOR A COMMUNITY TITLES SCHEME

Belongs, community titles scheme, scheme by-laws, tier 2 scheme and tier 3 scheme have the meanings given in the Community Titles Act 2018 section 3(1).

Scheme by-laws for a community titles scheme ARE/ARE NOT* (*delete as appropriate) applicable to the residential premises. A copy of the scheme by-laws is attached: Yes No

If scheme by-laws for a community titles scheme are applicable to the residential premises, and the premises is in a tier 2 scheme or a tier 3 scheme, the scheme by-laws to be attached must include the scheme by-laws for a community titles scheme to which that tier 2 scheme or tier 3 scheme belongs.

PETS

The pets listed may be kept at the premises: _____

RIGHT OF TENANT TO ASSIGN OR SUB-LET

(* delete as appropriate)

- * The tenant may assign the tenant’s interest under this agreement or sub-let the premises.
- * The tenant may not assign the tenant’s interest under this agreement or sub-let the premises.
- * The tenant may assign the tenant’s interest under this agreement or sub-let the premises only with the written consent of the lessor.

RIGHT OF TENANT TO AFFIX AND REMOVE FIXTURES

(* delete as appropriate)

- * The tenant must not affix any fixture or make any renovation, alteration or addition to the premises.
- * The tenant may only affix any fixture or make any renovation, alteration or addition to the premises with the lessor’s written permission.

PROPERTY CONDITION REPORTS

A property condition report detailing the condition of the premises must be completed by or on behalf of the lessor and 2 copies provided to the tenant within 7 days of the tenant moving into the premises.

If the tenant disagrees with any information contained in the property condition report, the tenant must note his or her disagreement on a copy of the property condition report and return this to the lessor or property manager within 7 days of receipt of the property condition report from the lessor. If the tenant does not give a copy of the property condition report back to the lessor, the tenant is taken to accept the property condition report as a true and accurate description of the condition of the premises.

A final property condition report must be completed by or on behalf of the lessor and provided to the tenant as soon as practicable but in any event within 14 days of the termination of the tenancy. The tenant must be given a reasonable opportunity to be present at the final inspection.

PART B

STANDARD TERMS APPLICABLE TO ALL RESIDENTIAL TENANCY AGREEMENTS

The *Residential Tenancies Act 1987* and the Residential Tenancies Regulations 1989 apply to this agreement. Both the lessor and the tenant must comply with these laws. Some of the rights and obligations in that legislation are outlined below.

RIGHT TO OCCUPY THE PREMISES

1. The tenant has the right to exclusive occupation and quiet enjoyment of the residential premises during the tenancy. The residential premises include the additional items but do not include the exclusions noted under "RESIDENTIAL PREMISES" in Part A.

COPY OF AGREEMENT

2. The lessor or the property manager must give the tenant:
 - 2.1 a copy of this agreement when this agreement is signed by the tenant; and
 - 2.2 a copy of this agreement signed by both the lessor or the property manager and the tenant within 14 days after it has been signed and delivered by the tenant.

RENT

3. The tenant must pay rent on time or the lessor may issue a notice of termination and, if the rent is still not paid in full, the lessor may take action through the court to evict the tenant.
4. The tenant must not withhold rent because the tenant is of the view that the lessor is in breach of the agreement.
5. The lessor or property manager must not:
 - 5.1 require the tenant to pay more than 2 weeks rent in advance; or
 - 5.2 require the tenant to pay rent by post-dated cheque; or
 - 5.3 use rent paid by the tenant for the purpose of any amount payable by the tenant other than rent; or
 - 5.4 require the tenant to pay any monetary amount other than rent, security bond and pet bond.
6. The lessor or property manager must give a rent receipt to the tenant within 3 days of the rent being paid unless the rent is paid into an authorised bank or credit union account nominated by the lessor.
7. A tenancy agreement cannot contain a provision for a penalty, damages or extra payment if the tenant fails to keep to the agreement or breaches any law. If an agreement allows a reduced rent or a rebate, refund or other benefit if the tenant does not breach the agreement, the tenant is entitled to the reduction, rebate, refund or other benefit in any event.
8. **Warning:** it is an offence for a tenant to fail or refuse to pay any rent due under a residential tenancy agreement with the intention that the amount of such rent be recovered by the lessor from the tenant's security bond.

PAYMENT OF COUNCIL RATES, LAND TAX, WATER AND OTHER CHARGES

9. The lessor must pay all rates, taxes or charges imposed in respect of the premises under the *Local Government Act 1995*, the *Land Tax Act 2002* or any written law under which a rate, tax or charge is imposed for water supply or sewerage services under the *Water Agencies (Powers) Act 1984* (other than a charge for water consumed).
 - 9A. The lessor is responsible for any of the following contributions in respect of the premises:
 - 9A.1 contributions (as defined in the Strata Titles Act 1985 section 3(1)) imposed on the owner of the premises under the Strata Titles Act 1985 section 100;
 - 9A.2 contributions (as defined in the Community Titles Act 2018 section 3(1)) determined by a community corporation as

the amount it requires from the owner of the premises (as a member of the community corporation) under the Community Titles Act 2018 section 88.

PUBLIC UTILITY SERVICES

10. **Public utility services** have the meaning given in the *Land Administration Act 1997* and refers to services such as gas, electricity and water.
11. If the premises are not separately metered to measure the tenant's consumption of a public utility service at the premises and the tenant is expected to pay for his or her consumption of the public utility service, the lessor and tenant must agree in writing an alternative method of calculating the charge to be paid by the tenant for the consumption of that public utility service.
12. The tenant must not be required to pay a charge in relation to a public utility service provided to the premises unless the charge is calculated by reference to the tenant's actual consumption of the public utility service at the premises and the tenant is given written notice of the charge.
13. If the premises are separately metered, the notice of the charge must specify:
 - 13.1 the relevant meter reading or readings; and
 - 13.2 the charge per metered unit; and
 - 13.3 the amount of GST payable in respect of the provision of the public utility service to the residential premises.
14. If the premises are not separately metered, the notice of the charge must specify:
 - 14.1 the calculation as per the agreed method; and
 - 14.2 the amount of GST payable in respect of the provision of the public utility service to the residential premises.

POSSESSION OF THE PREMISES

15. The lessor must:
 - 15.1 give the tenant vacant possession of the premises on the day on which the tenant is entitled to enter into occupation of the premises under the agreement; and
 - 15.2 take all reasonable steps to ensure that, at the time of signing this agreement, there is no legal reason why the tenant cannot occupy the premises as a residence for the term of this agreement.

TENANT'S RIGHT TO QUIET ENJOYMENT

16. The tenant is entitled to quiet enjoyment of the premises without interruption by the lessor or any person claiming by, through or under the lessor or having superior title to that of the lessor.
17. The lessor or the property manager will not interfere with, or cause or permit any interference with, the reasonable peace, comfort or privacy of the tenant in the use of the premises. The lessor or the property manager must also take all reasonable steps to ensure that the lessor's other neighbouring tenants do not interfere with the reasonable peace, comfort or privacy of the tenant in the use of the premises.

USE OF THE PREMISES BY TENANT

18. The tenant must:
 - 18.1 use the premises as a place of residence; and
 - 18.2 not use or allow the premises to be used for any illegal purpose; and
 - 18.3 not cause or permit a nuisance; and
 - 18.4 not intentionally or negligently cause or permit damage to the residential premises; and
 - 18.5 advise the lessor or property manager as soon as practicable if any damage occurs; and
 - 18.6 keep the premises in a reasonable state of cleanliness; and
 - 18.7 not cause or allow to be caused injury to the lessor, property manager or any person lawfully on adjacent premises; and
 - 18.8 not allow anyone who is lawfully at the premises to breach the terms of this agreement.
19. The tenant is responsible for the conduct or omission of any person lawfully on the premises that results in a breach of the agreement.

LESSOR'S GENERAL OBLIGATIONS FOR RESIDENTIAL PREMISES

20. In this clause, **premises** includes fixtures and chattels provided with the premises but does not include:
 - 20.1 any fixture or chattel disclosed by the lessor to the tenant as not functioning before the agreement was entered into; or
 - 20.2 any other fixture or chattel that the tenant could not reasonably have expected to be functioning at the time the agreement was entered into.
21. The lessor must:

- 21.1 provide vacant possession of the premises and in a reasonable state of cleanliness and repair; and
- 21.2 maintain and repair the premises in a timely manner; and
- 21.3 comply with all laws affecting the premises including building, health and safety laws.

URGENT REPAIRS

22. **Urgent repairs** are defined by the *Residential Tenancies Act 1987* and fall into 2 categories: repairs that are necessary for the supply or restoration of an essential service and other urgent repairs.
Essential services are listed in the *Residential Tenancies Regulations 1989* as electricity, gas, a functioning refrigerator (if one is provided with the premises), waste water management treatment and water (including the supply of hot water). Arrangements for repairs that are necessary to supply or restore an essential service must be made with a suitable repairer within 24 hours. Other urgent repairs are those that are not an essential service, but may nevertheless cause damage to the premises, injure a person or cause undue hardship or inconvenience to the tenant. Arrangements for these repairs must be made within 48 hours.
23. In every tenancy, if the need for urgent repair arises other than as a result of a breach of the agreement by the tenant:
 - 23.1 the tenant is to notify the lessor or the property manager of the need for urgent repairs as soon as practicable; and
 - 23.2 the lessor is to ensure that the repairs are carried out by a suitable repairer as soon as practicable after that notification; and
 - 23.3 if, within 24 hours (in the case of repairs for the supply or restoration of essential services) or 48 hours (in the case of other urgent repairs), the lessor or property manager cannot be contacted, or, having notified the lessor or property manager of the need for the repairs, the lessor fails to ensure that the repairs will be carried out by a suitable repairer as soon as practicable after that notification, the tenant may arrange for the repairs to be carried out by a suitable repairer to the minimum extent necessary to effect those repairs; and
 - 23.4 if a tenant arranges for repairs to be carried out under clause 23.3, the lessor must, as soon as practicable after the repairs are carried out, reimburse the tenant for any reasonable expense incurred by the tenant in arranging for those repairs to be carried out and paying for those repairs.

LESSOR'S ACCESS TO THE PREMISES

24. The lessor, property manager or person acting on behalf of the lessor, can only enter the premises in the following circumstances:
 - 24.1 in any case of emergency;
 - 24.2 to conduct up to 4 routine inspections in a 12 month period after giving the tenant at least 7 days, but not more than 14 days', written notice;
 - 24.3 where the agreement allows the rent to be collected at the premises where rent is payable not more frequently than once every week;
 - 24.4 to inspect and secure the premises if there are reasonable grounds to believe that the premises have been abandoned and the tenant has not responded to a notice from the lessor;
 - 24.5 carrying out or inspecting necessary repairs to or maintenance of the premises, at any reasonable time, after giving the tenant not less than 72 hours' notice in writing before the proposed entry;
 - 24.6 showing the premises to prospective tenants, at any reasonable time and on a reasonable number of occasions during the period of 21 days preceding the termination of the agreement, after giving the tenant reasonable notice in writing;
 - 24.7 showing the premises to prospective purchasers, at any reasonable time and on a reasonable number of occasions, after giving the tenant reasonable notice in writing;
 - 24.8 if the tenant agrees at, or immediately before, the time of entry;
 - 24.9 in accordance with the *Residential Tenancies Act 1987* section 46(6A) and (6B).
25. There are directions within the *Residential Tenancies Act 1987* which guide tenants, lessors and property managers on appropriate behaviour in relation to gaining or granting access to the premises. The following summary may assist.

REASONABLE TIME

26. **Reasonable time** means:
 - 26.1 between 8.00 am and 6.00 pm on a weekday; or
 - 26.2 between 9.00 am and 5.00 pm on a Saturday; or
 - 26.3 at any other time agreed between the lessor and each tenant.

REQUIREMENT TO NEGOTIATE A DAY AND TIME FOR A PROPOSED ENTRY BY THE LESSOR

27. If it would unduly inconvenience the tenant for the lessor or property manager to enter the premises as specified in a notice of an intention to enter premises on a particular day, the lessor or property manager must make a reasonable

attempt to negotiate a day and time that does not unduly inconvenience the tenant.

REQUIREMENT TO GIVE TENANT NOTICE OF PROPOSED ENTRY

28. Where the lessor or property manager gives a tenant notice of an intention to enter premises on a particular day, the notice must specify the day and whether it will be before or after 12.00 pm.

TENANT ENTITLED TO BE PRESENT

29. The tenant is entitled to be on the premises during the entry by the lessor, the property manager or any other person acting on behalf of the lessor.

ENTRY MUST BE REASONABLE AND NO LONGER THAN NECESSARY

30. The lessor or property manager exercising a right of entry:
- 30.1 must do so in a reasonable manner; and
 - 30.2 must not, without the tenant's consent, stay or permit others to stay on the premises longer than is necessary to achieve the purpose of the entry.

LESSOR'S OBLIGATION TO COMPENSATE TENANT IF DAMAGE TO TENANT'S GOODS

31. If the lessor or property manager (or any person accompanying the lessor or property manager) causes damage to the tenant's goods when exercising a right of entry, the lessor is obliged to compensate the tenant.

ALTERATIONS AND ADDITIONS TO THE PREMISES

32. If the tenancy agreement allows the tenant to affix a fixture or make a renovation, alteration or addition to the premises, then:
- 32.1 the tenant must obtain permission from the lessor prior to affixing any fixture or making any renovation, alteration or addition to the premises; and
 - 32.2 the tenant must obtain permission from the lessor to remove any fixture attached by the tenant and make good any damage; and
 - 32.3 notify the lessor of any damage caused by removing any fixture and, at the option of the lessor, repair the damage or compensate the lessor for any reasonable expenses incurred by the lessor in repairing the damage; and
 - 32.4 the lessor must not unreasonably refuse permission for the installation of a fixture or an alteration, addition or renovation by the tenant.
33. If the lessor wants to make an alteration or addition or affix a fixture to the premises, then:
- 33.1 the lessor must obtain the tenant's permission prior to affixing any fixture or making any renovation, alteration or addition to the premises; and
 - 33.2 the tenant must not unreasonably refuse permission for the lessor to affix any fixture or make any renovation, alteration or addition to the premises.
- 33A. For the purposes of the *Residential Tenancies Act 1987* section 47(4), the tenant may make the following prescribed alterations:
- 33A.1 the renovation, alteration or addition of any of the following —
- security alarms and cameras;
 - locks, screens and shutters on windows;
 - security screens on doors;
 - exterior lights;
 - locks on gates;
- 33A.2 the pruning of shrubs and trees to improve visibility around the residential premises.
- 33B. Under the *Residential Tenancies Act 1987* section 47(5):
- 33B.1 the cost of making the prescribed alterations must be borne by the tenant; and
 - 33B.2 the tenant must give written notice to the lessor of the tenant's intention to make the prescribed alterations; and
 - 33B.3 work on the prescribed alterations must be undertaken by a qualified tradesperson, a copy of whose invoice the tenant must provide to the lessor within 14 days of the alterations being completed; and
 - 33B.4 the prescribed alterations must be effected having regard to the age and character of the property and any applicable strata company by-laws or scheme by-laws for a community titles scheme; and
 - 33B.5 the tenant must restore the premises to their original condition at the end of the residential tenancy agreement if the lessor requires the tenant to do so and, where restoration work has been undertaken by a tradesperson, must provide to the lessor a copy of that tradesperson's invoice within 14 days of that work having been performed.

LOCKS AND SECURITY DEVICES

34. The prescribed means of securing the premises are specified in the *Residential Tenancies Regulations 1989*. In every tenancy:
- 34.1 the lessor must provide and maintain such means to ensure the premises are reasonably secure as prescribed in the regulations; and
 - 34.2 any lock or security device at the premises must not be altered, removed or added by a lessor or tenant without the consent of the other or except in accordance with clause 34.4; and
 - 34.3 the lessor or the tenant must not unreasonably withhold the consent referred to in clause 34.2; and
 - 34.4 a tenant may alter or add any lock or other means of securing the residential premises in accordance with the Residential Tenancies Act 1987 section 45(2)(a), and the tenant and lessor must comply with section 45(2)(b) and (c) in relation to copies of keys to altered or added locks or other means of securing the residential premises.

TRANSFER OF TENANCY OR SUB-LETTING BY TENANT

35. If the tenancy agreement allows the tenant to assign his or her interest or sub-let the premises with the lessor's consent:
- 35.1 the tenant cannot assign his or her interest or sub-let the premises without the written consent of the lessor; and
 - 35.2 the lessor must not unreasonably withhold such consent; and
 - 35.3 the lessor must not make any charge for giving such consent other than the lessor's reasonable incidental expenses.

CONTRACTING OUT

36. It is an offence to contract out of any provision of the *Residential Tenancies Act 1987*.

ENDING THE RESIDENTIAL TENANCY AGREEMENT

37. This residential tenancy agreement can only be terminated in certain circumstances.
38. The tenant agrees, when this agreement ends, to give vacant possession of the premises to the lessor. Before giving vacant possession to the lessor the tenant must:
- 38.1 remove all the tenant's goods from the residential premises; and
 - 38.2 leave the residential premises as closely as possible in the same condition, fair wear and tear excepted, as at the commencement of the tenancy; and
 - 38.3 return to the lessor all keys, and other opening devices or similar devices, provided by the lessor.
39. The tenant may be liable for losses incurred by the lessor if the above requirements are not met.

ENDING A FIXED-TERM AGREEMENT

40. If this agreement is a fixed-term agreement it may be ended:
- 40.1 by agreement in writing between the lessor and the tenant; or
 - 40.2 if either the lessor or tenant does not want to renew the agreement, by giving written notice of termination. The notice must be given to the other party at least 30 days prior to the date on which vacant possession of the premises is to be delivered to the lessor. The notice may be given at any time up until the end of the fixed term but cannot take effect until the term ends.

ENDING A PERIODIC AGREEMENT

41. If this agreement is a periodic agreement it may be ended:
- 41.1 by agreement in writing between the lessor and the tenant; or
 - 41.2 by either the lessor or the tenant by giving written notice of termination to the other party. The notice may be given at any time. The lessor must give at least 60 days' notice and the tenant must give at least 21 days' notice.

ENDING A TENANT'S INTEREST IN A RESIDENTIAL TENANCY AGREEMENT BECAUSE OF FAMILY VIOLENCE

- 41A. A tenant's interest in a residential tenancy agreement may be ended:
- 41A.1 by the tenant under the *Residential Tenancies Act 1987* section 60(1)(ba) if the tenant or a dependant of the tenant is, during the tenancy period, likely to be subjected or exposed to family violence; or
 - 41A.2 by the tenant under the *Residential Tenancies Act 1987* section 60(1)(bb) if the tenant receives a copy of a notice of a termination referred to in paragraph 41A.1 from another tenant; or
 - 41A.3 by a court under the *Residential Tenancies Act 1987* section 60(1)(bc) if a family violence order is in force against a tenant to protect another tenant or if the court is satisfied that the tenant has committed family violence against another tenant or their dependant during the tenancy period.

OTHER GROUNDS FOR ENDING AGREEMENT

42. The *Residential Tenancies Act 1987* also authorises the lessor and tenant to end this agreement on other grounds. The grounds for the lessor include sale of the residential premises, breach of this agreement by the tenant, where the agreement is frustrated (e.g. where the premises are destroyed or become uninhabitable) and hardship. The grounds for the tenant include breach of this agreement by the lessor, where the agreement is frustrated (e.g. where the premises are destroyed or become uninhabitable) and hardship.
43. For more information, refer to the *Residential Tenancies Act 1987* or contact the Department of Mines, Industry Regulation and Safety on 1300 304 054 or visit www.dmirs.wa.gov.au/renting.
44. **Warning:**
- 44.1 It is an offence for any person to obtain possession of the residential premises without an order of the Magistrates Court if the tenant does not willingly move out (a termination notice issued by the lessor or property manager is not a court order). The court may order fines and compensation to be paid for such an offence.
- 44.2 It is an offence for a tenant to fail to provide the lessor with a forwarding address when vacating the premises.

SECURITY BOND

45. The security bond is held by the Bond Administrator.
46. The lessor agrees that if the lessor or the property manager applies to the Bond Administrator for all or part of the security bond to be released to the lessor, the lessor or property manager will provide the tenant with evidence to support the amount that the lessor is claiming.
47. The Bond Administrator can only release the security bond when it receives either:
- 47.1 a Joint Application for Disposal of Security Bond form signed by all the parties to the tenancy agreement; or
- 47.2 an order of the court.
48. If the parties cannot agree on how the security bond is to be dispersed, either party can apply to the Magistrates Court to have the dispute decided.
49. **Warning:** It is an offence for a lessor or a property manager to require a tenant to sign a Joint Application for Disposal of Security Bond form unless the residential tenancy agreement has terminated, the rent to be paid under the tenancy agreement is decreased or a pet is no longer kept at the premises, and the amount of the security bond to be paid to the tenant or lessor is stipulated on the form.

TENANCY DATABASES

50. A lessor or property manager can only list a person on a residential tenancy database if:
- 50.1 the person is a named tenant on the residential tenancy agreement; and
- 50.2 the residential tenancy agreement has been terminated; and
- 50.3 the person owes the lessor a debt that is greater than the security bond or a court has made an order terminating the tenancy agreement.

NOTICES

- 51A. A notice under this agreement must be given:
- 51A.1 in the prescribed form; or
- 51A.2 if there is no prescribed form but there is an approved form — in the approved form; or
- 51A.3 if there is no prescribed form or approved form — in writing.
- 51B. A notice from the tenant to the lessor may be given to the property manager or the lessor's agent.
- 51C. A notice under this agreement may be given to a person:
- 51C.1 by giving it to the person directly; or
- 51C.2 if an address for service for the person is given in the agreement — by posting it to the address for service; or
- 51C.3 if the person has agreed under Part A to the electronic service of notices — by sending the notice to the email address or facsimile number given in Part A.
- 51D. A person may withdraw his or her consent to a notice being given to the person by email or facsimile by giving a notice to that effect to each other party to the agreement.

ADVICE, COMPLAINTS AND DISPUTES

DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY

52. The *Residential Tenancies Act 1987* allows the Commissioner for Consumer Protection to give advice to parties to a residential tenancy agreement, to look into complaints and, wherever possible, help to settle them. The Department of Mines, Industry Regulation and Safety may be contacted by telephone on 1300 304 054 or by visiting one of the

Department's offices.

- 53. The tenant should generally approach the lessor or property manager to solve any problem before approaching the Department of Mines, Industry Regulation and Safety. The Department's role is one of mediation and conciliation, it cannot issue orders or make determinations in respect of disputes.

IF A DISPUTE CANNOT BE RESOLVED

- 54. If a dispute arises between the lessor and the tenant and the dispute cannot be resolved, either party may apply to the Magistrates Court to have the dispute decided by the court. The court can make a range of orders, including:
 - 54.1 restraining any action in breach of the agreement; and
 - 54.2 requiring a party to the agreement to perform a certain action under the agreement; and
 - 54.3 order the payment of any amount owing under the agreement; and
 - 54.4 order the payment of compensation for loss or injury.

PART C

IMPORTANT INFORMATION

Additional terms may be included in this agreement if:

- (a) both the lessor and tenant agree to the terms; and
- (b) they do not conflict with the *Residential Tenancies Act 1987*, the *Residential Tenancies Regulations 1989*, or any other law; and
- (c) they do not breach the provisions about unfair contract terms in the *Fair Trading Act 2010*; and
- (d) they do not conflict with the standard terms of this agreement.

ADDITIONAL TERMS ARE NOT REQUIRED BY THE *RESIDENTIAL TENANCIES ACT 1987*. HOWEVER, ONCE THE PARTIES SIGN THIS AGREEMENT, THE ADDITIONAL TERMS ARE BINDING UPON THE PARTIES UNLESS THE TERM IS FOUND TO BE UNLAWFUL.

ADDITIONAL TERMS:

THE LESSOR AND TENANT ENTER INTO THIS AGREEMENT AND AGREE TO ALL ITS TERMS.

Signed by the **LESSOR/PROPERTY MANAGER**

[Signature of lessor/property manager]

____/____/____
Date

Signed by the **TENANT/S (strike-out non-applicable signature blocks)**

[Signature of tenant]

____/____/____
Date

[Signature of tenant]

____/____/____
Date

[Signature of tenant]

____/____/____
Date

[Signature of tenant]

____/____/____
Date

For further information about rights and obligations as a lessor or tenant, refer to the *Residential Tenancies Act 1987* or contact the Department of Mines, Industry Regulation and Safety on 1300 304 054 or www.dmirs.wa.gov.au/renting.

For Translating and Interpreting Services please telephone TIS on 13 14 50 and ask to speak to the Department of Mines, Industry Regulation and Safety (1300 304 054) for assistance.

15. DIRECTORATE OF CORPORATE SERVICES

15.1 Monthly Statement of Financial Activity – December 2022 and January 2023

| | |
|--------------------------------|--|
| File Reference: | ADM0075 |
| Location: | Not Applicable |
| Applicant: | Not Applicable |
| Author: | Executive Manager Corporate Services |
| Disclosure of Interest: | Nil |
| Attachments: | Monthly Statements of Financial Activity for the period 1 December 2022 to 31 December 2022 and 1 January 2023 to 31 January 2023 |
| 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 Statements of Financial Activity for the month of December 2022 and January 2023 are attached for Council consideration and adoption. This report incorporates 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 reports have been prepared in accordance with statutory requirements and provides council with their financial position as at 31 December 2022 and 31 January 2023.

Council have received a \$39,000 installment for the WA Cycle Network for the All Aged shared path, from the Department of Transport.

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

There are no significant trends or issues to be reported. The report and Officer recommendation is consistent with Council's adopted Budget 2022/23 and budget review.

Strategic Implications

| | |
|----------------|---|
| Goal 5 | Innovation Leadership and Governance |
| Outcome 5.6 | Financial systems are effectively managed |
| Strategy 5.6.1 | Financial management and reporting systems are able to deliver on all administrative and management functions (including reporting) and long-term financial planning requirements |

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. | | | | |
|---|---|--|------------|---------------|--------------|-------------------|
| Risk Rating (Prior to Treatment or Control) | | Low (2) | | | | |
| Principal Risk Theme | | Reputational / Legislative | | | | |
| Risk Action Plan (Controls or Treatment Proposed) | | Nil | | | | |
| Consequence Likelihood | | Insignificant 1 | Minor 2 | Moderate 3 | Major 4 | Catastrophic 5 |
| Almost Certain | 5 | Medium (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| Likely | 4 | Low (4) | Medium (8) | High (12) | High (16) | Extreme (20) |
| Possible | 3 | Low (3) | Medium (6) | Medium (9) | High (12) | High (15) |
| Unlikely | 2 | Low (2) | Low (4) | Medium (6) | Medium (8) | High (10) |

| | | | | | | |
|------|---|---------|---------|---------|---------|------------|
| Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Medium (5) |
|------|---|---------|---------|---------|---------|------------|

Voting Requirements

Simple Majority

Officer's Recommendation and Council Decision:

13221

Moved: Cr McBurney

Seconded: Cr Oliveri

That with respect to the Monthly Statements of Financial Activity for the months ending 31 December 2022 and 31 January 2023 be accepted and material variance be noted.

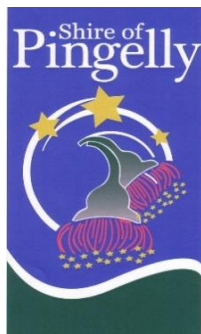
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Councillor comments in support of the motion:

Nil

Councillor comments in opposing the motion:

Nil



SHIRE OF PINGELLY

MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022

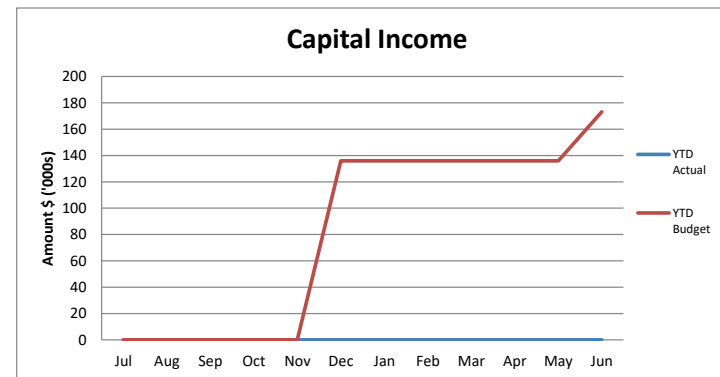
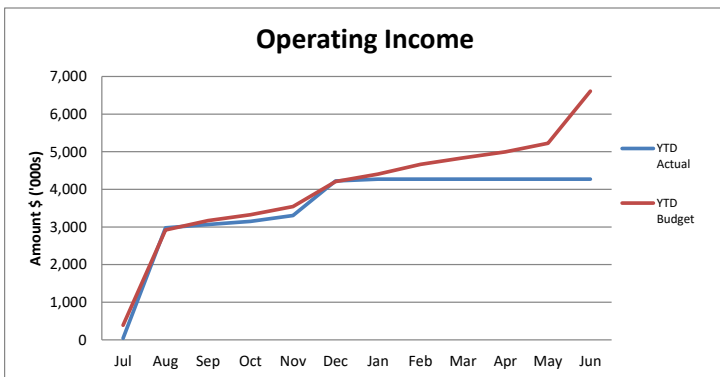
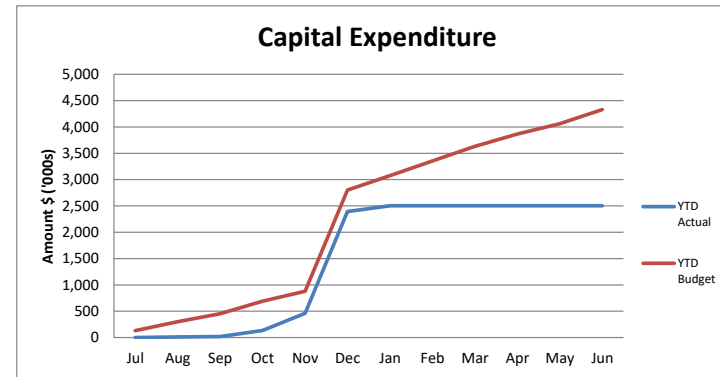
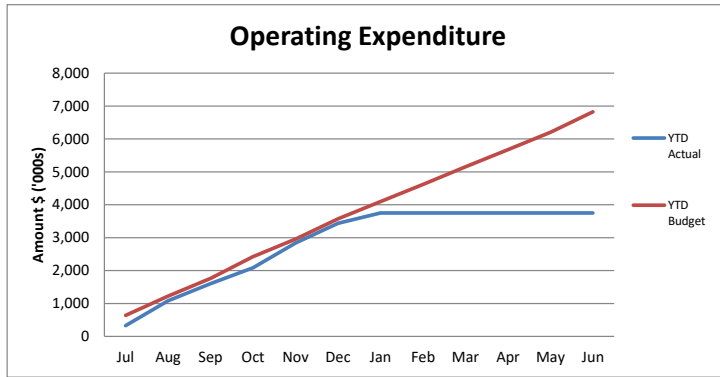
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Statement of Financial Activity by Nature & Type
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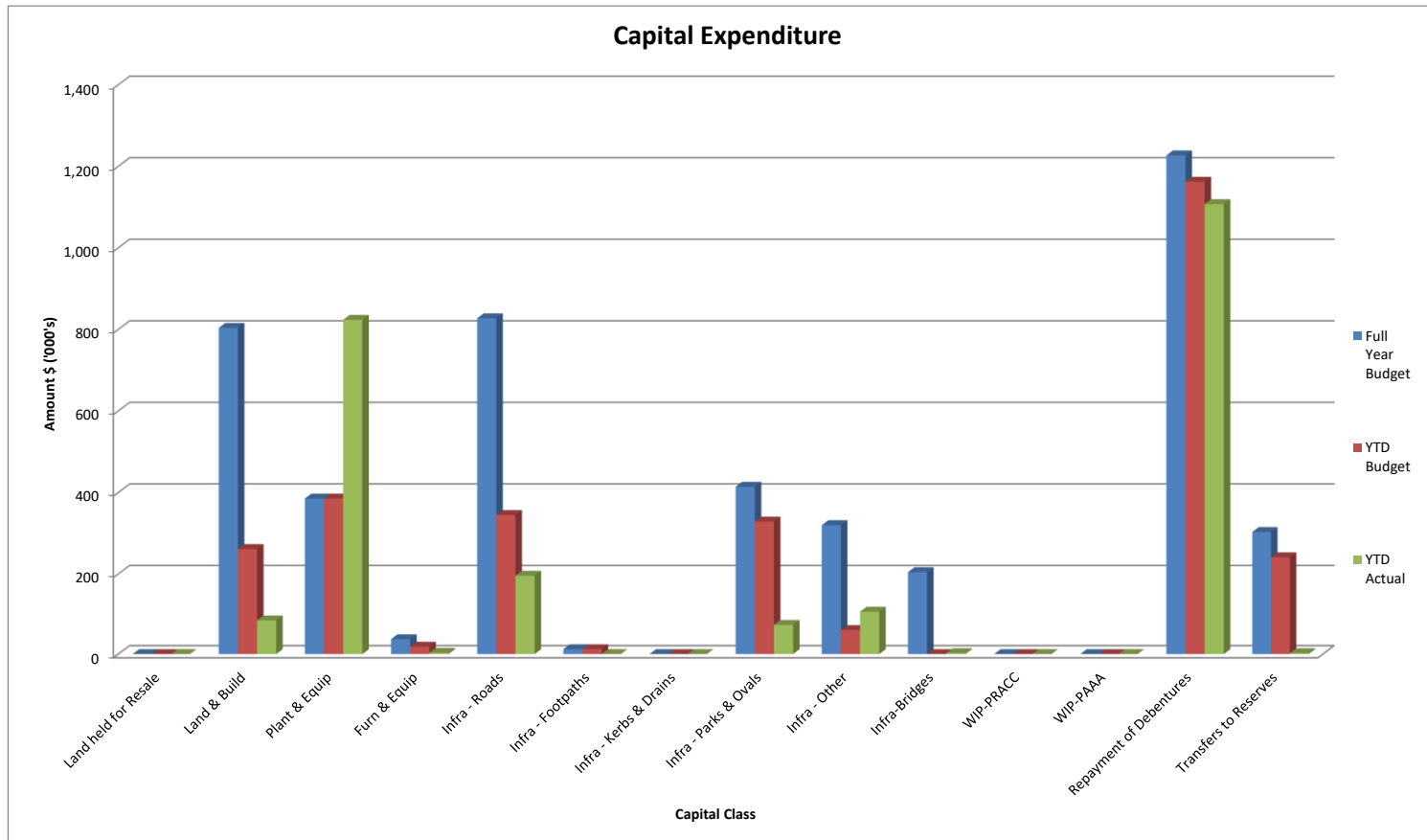
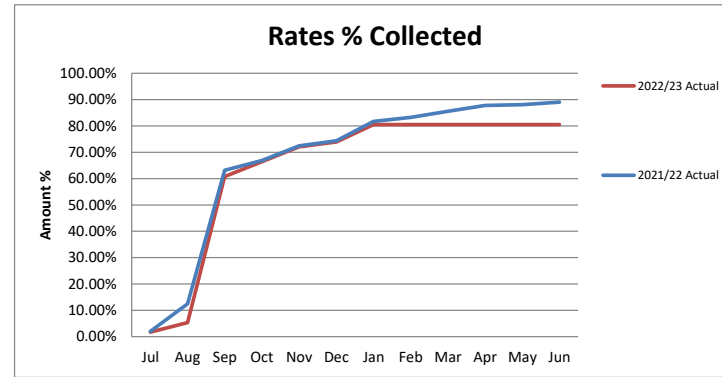
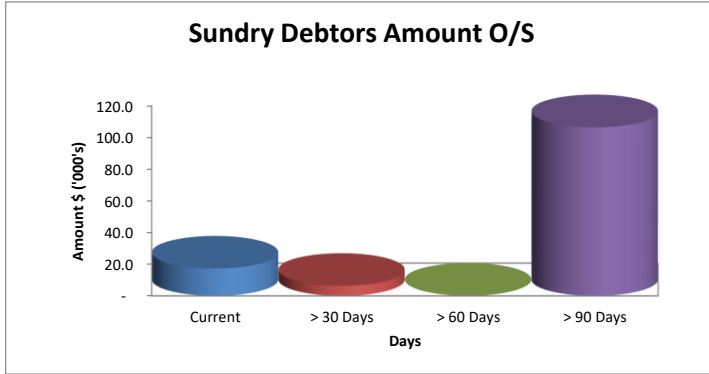
- 1 Acquisition of Assets
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- 3 Information on Borrowings
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- 5 Net Current Assets
- 6 Rating Information
- 7 Operating Statement
- 8 Statement of Financial Position
- 10 Financial Ratios
- 11 Restricted Funds Summary

Income and Expenditure Graphs to 31 December 2022



This is adjusted in line with accounting standards to capital grants expenditure

Other Graphs to 31 December 2022



SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022

| | NOTE | 2022/23 Adopted Budget \$ | December 2022 YTD Budget \$ | December 2022 Actual \$ | Variances Actuals to Budget \$ | Variances Actual Budget to Y-T-D % | |
|--|------|------------------------------------|--------------------------------------|----------------------------------|---|--|---|
| Operating | | | | | | | |
| Revenues/Sources | | | | | | | |
| General Purpose Funding | | 424,105 | 219,841 | 245,738 | 25,897 | 12% | ▲ |
| Governance | | 57,225 | 28,488 | 33,232 | 4,744 | 17% | |
| Law, Order, Public Safety | | 1,043,001 | 140,950 | 814,373 | 673,423 | 478% | ▲ |
| Health | | 2,461 | 1,224 | 681 | (543) | -44% | |
| Education and Welfare | | 23,041 | 14,013 | 5,197 | (8,816) | -63% | ▼ |
| Housing | | 0 | 0 | 0 | 0 | 0% | |
| Community Amenities | | 220,740 | 202,806 | 204,412 | 1,606 | 1% | |
| Recreation and Culture | | 628,010 | 155,270 | 132,172 | (23,098) | -15% | ▼ |
| Transport | | 1,593,395 | 864,177 | 387,636 | (476,541) | -55% | ▼ |
| Economic Services | | 229,095 | 203,102 | 44,080 | (159,022) | -78% | ▼ |
| Other Property and Services | | 59,379 | 50,756 | 26,134 | (24,622) | -49% | ▼ |
| | | 4,280,452 | 1,880,627 | 1,893,655 | 13,028 | 1% | |
| (Expenses)/(Applications) | | | | | | | |
| General Purpose Funding | | (226,770) | (111,834) | (107,994) | 3,840 | 3% | |
| Governance | | (459,665) | (261,137) | (283,986) | (22,849) | -9% | |
| Law, Order, Public Safety | | (513,836) | (274,929) | (185,937) | 88,992 | 32% | ▼ |
| Health | | (184,622) | (93,031) | (99,997) | (6,966) | -7% | |
| Education and Welfare | | (111,862) | (58,803) | (62,510) | (3,707) | -6% | |
| Housing | | 0 | 0 | 0 | 0 | 0% | |
| Community Amenities | | (406,344) | (204,104) | (169,756) | 34,348 | 17% | ▼ |
| Recreation & Culture | | (1,509,928) | (766,484) | (826,312) | (59,828) | -8% | |
| Transport | | (2,877,743) | (1,458,540) | (1,403,620) | 54,920 | 4% | |
| Economic Services | | (526,663) | (293,716) | (225,773) | 67,943 | 23% | ▼ |
| Other Property and Services | | (7,214) | (51,397) | (72,917) | (21,520) | -42% | ▲ |
| | | (6,824,647) | (3,573,975) | (3,438,802) | 135,173 | -4% | |
| Net Operating Result Excluding Rates | | (2,544,195) | (1,693,348) | (1,545,147) | 148,201 | -9% | |
| Adjustments for Non-Cash | | | | | | | |
| (Revenue) and Expenditure | | | | | | | |
| (Profit)/Loss on Asset Disposals | 2 | 5,000 | 5,000 | 24,430 | 19,430 | -389% | ▲ |
| Movement in Deferred Pensioner Rates/ESL | | 0 | 0 | 0 | 0 | 0% | |
| Movement in Employee Benefit Provisions | | 0 | 0 | 0 | 0 | 0% | |
| Movement in LG House Trust-Non Cash | | 0 | 0 | 0 | 0 | 0% | |
| Changes in Accounting Policy | | 0 | 0 | 0 | 0 | 0% | |
| Adjustments in Fixed Assets | | 0 | 0 | 0 | 0 | 0% | |
| Rounding | | 0 | 0 | 0 | 0 | 0% | |
| Depreciation on Assets | | 2,574,810 | 1,287,384 | 1,343,187 | 55,803 | -4% | |
| Capital Revenue and (Expenditure) | | | | | | | |
| Purchase Land Held for Resale | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Land and Buildings | 1 | (803,782) | (261,378) | (84,067) | 177,311 | 68% | ▼ |
| Purchase of Furniture & Equipment | 1 | (37,150) | (18,570) | (3,104) | 15,466 | 83% | ▼ |
| Purchase of Right of Use Asset - Furniture & Equipment | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Right of Use Asset - Plant & Equipment | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Right of Use Asset - Buildings | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Plant & Equipment | 1 | (385,300) | (385,300) | (823,544) | (438,244) | -114% | ▲ |
| Purchase of WIP - PP & E | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Infrastructure Assets - Roads | 1 | (827,344) | (344,856) | (195,627) | 149,229 | 43% | ▼ |
| Purchase of Infrastructure Assets - Footpaths | 1 | (12,244) | (12,240) | 0 | 12,240 | 100% | ▼ |
| Purchase of Infrastructure Assets - Kerbs & Drains | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Infrastructure Assets - Parks & Ovals | 1 | (414,194) | (328,858) | (72,828) | 256,030 | 78% | ▼ |
| Purchase of Infrastructure Assets - Bridges | 1 | (204,650) | 0 | (2,418) | (2,418) | 0% | |
| Purchase of Infrastructure Assets - Other | 1 | (320,000) | (60,000) | (105,856) | (45,856) | -76% | ▲ |
| Purchase of WIP Recreation and Culture | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of WIP Aged Accommodation | 1 | 0 | 0 | 0 | 0 | 0% | |
| Proceeds from Disposal of Assets | 2 | 12,000 | 12,000 | 0 | (12,000) | -100% | ▼ |
| Repayment of Debentures | 3 | (1,226,872) | (1,162,187) | (1,107,304) | 54,883 | 5% | |
| Proceeds from New Debentures | 3 | 0 | 0 | 0 | 0 | 0% | |
| Proceeds from new Lease Liabilities | 3 | 0 | 0 | 0 | 0 | 0% | |
| Repayment of Leases | 3 | (107,879) | (53,938) | (56,181) | (2,243) | 4% | |
| Advances to Community Groups | | 0 | 0 | 0 | 0 | 0% | |
| Self-Supporting Loan Principal Income | | 19,920 | 9,960 | 9,802 | (158) | -2% | |
| Transfer from Restricted Asset - Unspent Loans | | 0 | 0 | 0 | 0 | 0% | |
| Transfers to Restricted Assets (Reserves) | 4 | (303,195) | (241,179) | (2,279) | 238,900 | 99% | ▼ |
| Transfers from Restricted Asset (Reserves) | 4 | 161,150 | 124,000 | 0 | (124,000) | -100% | ▼ |
| Transfers to Restricted Assets (Other) | | 0 | 0 | 0 | 0 | 0% | |
| Transfers from Restricted Asset (Other) | | 0 | 0 | 0 | 0 | 0% | |
| ADD Net Current Assets July 1 B/Fwd | 5 | 1,743,396 | 1,743,396 | 1,743,396 | 0 | 0% | |
| Net Current Assets - Unspent Grants | | 0 | 0 | 0 | 0 | 0% | |
| LESS Net Current Assets Year to Date | 5 | (340,761) | 949,652 | 1,453,220 | 503,569 | -53% | ▼ |
| Amount Raised from Rates | | (2,329,766) | (2,329,766) | (2,330,761) | (995) | 0% | |

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

1. Please note that the rates were raised in August but this schedule is not date sensitive

Material Variances Symbol

Above Budget Expectations

Greater than 10% and \$5,000

▲

Below Budget Expectations

Less than 10% and \$5,000

▼

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022

| | NOTE | 2022/23 Adopted Budget \$ | December 2022 YTD Budget \$ | December 2022 Actual \$ | Variances Actuals to Budget \$ | Variances Actual Budget to Y-T-D % | |
|--|------|------------------------------------|--------------------------------------|----------------------------------|---|--|---|
| Operating | | | | | | | |
| Revenues/Sources | | | | | | | |
| Rates | | 0 | 0 | 0 | 0 | 0% | |
| Operating grants, subsidies and contributions | | 851,786 | 488,460 | 414,969 | (73,491) | -15% | ▼ |
| Fees and charges | | 392,999 | 316,193 | 257,723 | (58,470) | -18% | ▼ |
| Service Charges | | 0 | 0 | 0 | 0 | | |
| Interest earnings | | 34,740 | 21,261 | 27,676 | 6,415 | 30% | ▲ |
| Other revenue | | 115,448 | 39,958 | 73,731 | 33,773 | 85% | ▲ |
| | | 1,394,973 | 865,872 | 774,099 | (91,773) | -11% | |
| (Expenses)/(Applications) | | | | | | | |
| Employee costs | | (1,789,205) | (905,796) | (979,121) | (73,325) | -8% | |
| Materials & Contracts | | (1,876,875) | (984,944) | (726,057) | 258,887 | 26% | ▼ |
| Utility charges | | (166,869) | (83,340) | (61,900) | 21,440 | 26% | ▼ |
| Insurance charges | | (203,088) | (203,049) | (216,882) | (13,833) | -7% | |
| Interest Expense | | (103,355) | (53,456) | (54,655) | (1,199) | -2% | |
| Depreciation of Non current Assets | | (2,574,810) | (1,287,384) | (1,343,187) | (55,803) | -4% | |
| Other Expenditure | | (105,444) | (51,005) | (32,570) | 18,435 | 36% | ▼ |
| | | (6,819,648) | (3,568,974) | (3,414,372) | 154,602 | -4% | |
| Non Operating Grants | | 2,885,480 | 1,014,754 | 1,119,556 | 104,802 | -10% | ▲ |
| Profit on asset disposal | | 0 | 0 | 0 | 0 | 0% | |
| Loss on Asset Disposal | | (5,000) | 0 | (24,430) | 0 | 0% | |
| Gain on Fair valuation through P&L | | 0 | 0 | 0 | 0 | 0% | |
| Loss on Fair valuation through P&L | | 0 | 0 | 0 | 0 | 0% | |
| Net Operating Result | | (2,544,195) | (1,688,348) | (1,545,147) | 62,829 | -8% | |
| Adjustments for Non-Cash | | | | | | | |
| (Revenue) and Expenditure | | | | | | | |
| (Profit)/Loss on Asset Disposals | 2 | 5,000 | 5,000 | 24,430 | 19,430 | -389% | ▲ |
| Movement in Deferred Pensioner Rates/ESL | | 0 | 0 | 0 | 0 | 0% | |
| Movement in Employee Benefit Provisions | | 0 | 0 | 0 | 0 | 0% | |
| Movement in LG House Trust-Non Cash | | 0 | 0 | 0 | 0 | 0% | |
| Changes in Accounting Policy | | 0 | 0 | 0 | 0 | 0% | |
| Adjustments in Fixed Assets | | 0 | 0 | 0 | 0 | 0% | |
| Rounding | | 0 | 0 | 0 | 0 | 0% | |
| Depreciation on Assets | | 2,574,810 | 1,287,384 | 1,343,187 | 55,803 | -4% | |
| Capital Revenue and (Expenditure) | | | | | | | |
| Purchase Land Held for Resale | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Land and Buildings | 1 | (803,782) | (261,378) | (84,067) | 177,311 | 68% | ▼ |
| Purchase of Furniture & Equipment | 1 | (37,150) | (18,570) | (3,104) | 15,466 | 83% | ▼ |
| Purchase of Right of Use Asset - Furniture & Equipment | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Right of Use Asset - Plant & Equipment | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Right of Use Asset - Buildings | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Plant & Equipment | 1 | (385,300) | (385,300) | (823,544) | (438,244) | -114% | ▲ |
| Purchase of WIP - PP & E | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Infrastructure Assets - Roads | 1 | (827,344) | (344,856) | (195,627) | 149,229 | 43% | ▼ |
| Purchase of Infrastructure Assets - Footpaths | 1 | (12,244) | (12,240) | 0 | 12,240 | 100% | ▼ |
| Purchase of Infrastructure Assets - Kerbs & Drains | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Infrastructure Assets - Parks & Ovals | 1 | (414,194) | (328,858) | (72,828) | 256,030 | 78% | ▼ |
| Purchase of Infrastructure Assets - Bridges | 1 | (204,650) | 0 | (2,418) | (2,418) | 0% | |
| Purchase of Infrastructure Assets - Other | 1 | (320,000) | (60,000) | (105,856) | (45,856) | -76% | ▲ |
| Purchase of WIP Recreation and Culture | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of WIP Aged Accommodation | 1 | 0 | 0 | 0 | 0 | 0% | |
| Proceeds from Disposal of Assets | 2 | 12,000 | 12,000 | 0 | (12,000) | -100% | ▼ |
| Repayment of Debentures | 3 | (1,226,872) | (1,162,187) | (1,107,304) | 54,883 | 5% | |
| Proceeds from New Debentures | 3 | 0 | 0 | 0 | 0 | 0% | |
| Proceeds from new Lease Liabilities | 3 | 0 | 0 | 0 | 0 | 0% | |
| Repayment of Leases | 3 | (107,879) | (53,938) | (56,181) | (2,243) | 4% | |
| Advances to Community Groups | | 0 | 0 | 0 | 0 | 0% | |
| Self-Supporting Loan Principal Income | | 19,920 | 9,960 | 9,802 | (158) | -2% | |
| Transfer from Restricted Asset -Unspent Loans | | 0 | 0 | 0 | 0 | 0% | |
| Transfers to Restricted Assets (Reserves) | 4 | (303,195) | (241,179) | (2,279) | 238,900 | 99% | ▼ |
| Transfers from Restricted Asset (Reserves) | 4 | 161,150 | 124,000 | 0 | (124,000) | -100% | ▼ |
| Transfers to Restricted Assets (Other) | | 0 | 0 | 0 | 0 | 0% | |
| Transfers from Restricted Asset (Other) | | 0 | 0 | 0 | 0 | 0% | |
| ADD Net Current Assets July 1 B/Fwd | 5 | 1,743,396 | 1,743,396 | 1,743,396 | 0 | 0% | |
| Net Current Assets - Unspent Grants | | 0 | 0 | 0 | 0 | 0% | |
| LESS Net Current Assets Year to Date | 5 | (340,761) | 949,652 | 1,453,220 | 503,569 | -53% | ▼ |
| Amount Raised from Rates | | (2,329,766) | (2,329,766) | (2,330,761) | (995) | 0% | |

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

1. Please note that the rates were raised in August but this schedule is not date sensitive

Material Variances Symbol

Above Budget Expectations Greater than 10% and \$5,000 ▲

Below Budget Expectations Less than 10% and \$5,000 ▼

SHIRE OF PINGELLY
FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022
Report on Significant variances Greater than 10% and \$5,000

Purpose

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. The material variance adopted by Council for the current year is an Actual Variance exceeding 10% and a value greater than \$5,000.

PROGRAM VARIATIONS

REPORTABLE OPERATING REVENUE VARIATIONS

General Purpose Funding

The variance relates to the additional receipt of FAGS Grant Funding of \$24,163 25,897 12% ▲

Law Order and Public Safety

The variance relates to the profile timing of both the ESL operating grants revenue received 23,266
 Fire mitigation grant revenue not yet received. (110,000)
 DFES Fire Tender West Pingelly delivered - Unbudgeted DFES controlled 407,843
 DFES SES Crash Tender - Unbudgeted DFES controlled 355,500
673,423 478% ▲

Education and Welfare

The main variance relates to increased reimbursements from Pingelly Somerset Alliance, the timing of the receipt of Age is just a number and Seniors week grants and charges for the Preschool (8,816) -63% ▼

Recreation and Culture

The variances relate to the budget profiling for the PRACC Lighting, Event revenue and the Pocket Park grant revenue. Sulkies and Buggies revenue has been brought to account in accordance with AASB1058 (23,098) -15% ▼

PRACC Lighting - profile timing 25,000
 Sulkies and Buggies Grant (AASB 15) (15,934)
 Water Supply to Parks Grant (AASB 15) (9,737)
 Pingelly Pocket Park (AASB 1058) 11,929
 Queens Commemoration Tree Planting Grant (AASB15) (2,078)
 Insurance Claims - unbudgeted 9,735
 PRACC Reimbursements 5,772

Transport

The variance relates to the timing of the receipt of mainroads grant funding and LRCI grant funding for the PRACC Car Park and Lighting with the budget profiling (476,541) -55% ▼

Economic Services

Other Economic Services small grants income is currently brought to account as the grant is spent AASB 1058. Hence the profile timing differs from the budget. (35,821)
 Building Licences 1,300
 Caravan Park revenue is over budget 2,766
 Standpipe revenue is under budget (12,750)
 LRCI Caravan Park & Signage & Streetscape (AASB 15) (110,000)
(159,022) -78% ▼

Other Property and Services

There have been no private works jobs undertaken or revenue raised. (41,203)
 Worker's Compensation revenue is not budgeted 17,532
 Drum Muster revenue profile timing (498)
(24,622) -49% ▼

REPORTABLE OPERATING EXPENSE VARIATIONS

Law, Order, Public Safety

The variance predominantly relates to budget profiling for Bushfire Mitigation Activities - No grant will be received for this financial year and SES & BFB ESL expenses 88,992 32% ▼
 BFB ESL expenditure (25,238)
 SES ESL expenditure 9,728
 Emergency Services training 14,496
 Fire mitigation expenses - No grant funding will be adjusted at budget review 98,453
 Depreciation (7,219)

Community Amenities

The variance relates to a timing issue for the following: 34,348 17% ▼
 Domestic refuse collection, recycling and refuse site maintenance 33,605
 Old Roads Board building maintenance over budget (timing) (1,428)
 Town planning expense 2,034
 Town cemetery expense 4,087
 Burial expense over budget - recovered in additional revenue (3,656)

Economic Services

The variance relates to the profile timing for area promotion, Caravan Park maintenance, unspent community grants, stand pipe maintenance and admin allocation. 67,943 23% ▼
 Area Promotion 26,748
 Caravan Park building/ grounds maintenance over budget (3,495)
 Standpipe maintenance 9,059
 Childcare subsidy (grant funded) 18,246
 People of Pingelly grant 19,423

Other Property and Services

(21,520) -42% ▲
 Public works and overheads recovery (3,988)
 Workers Compensation (reimbursed) (17,532)

SHIRE OF PINGELLY
FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022
Report on Significant variances Greater than 10% and \$5,000

REPORTABLE NON-CASH VARIATIONS

| | | | |
|---|--|--------|---------|
| (Profit)/Loss on Asset Disposals | | 19,430 | -389% ▲ |
| Written off Right of use copier - non cash | | | |
| Depreciation on Assets | | 55,803 | -4% |
| Depreciation YTD Budget less than YTD Actuals due to depreciation being based on prior year depreciation without the additional roads added at 30 June 2022. This will be adjusted at budget review | | | |

NATURE AND TYPE VARIATIONS

REPORTABLE OPERATING REVENUE VARIATIONS

| | | | |
|---|-----------|-----------|--------|
| Operating Grants & Subsidies | | (73,491) | -15% ▼ |
| FAGS Grant, ESL, MRWA and Small Grants are over budget | 74,972 | | |
| Fire Mitigation Grant to be removed during budget review | (110,000) | | |
| Small grants are under budget - AASB1058 | (43,753) | | |
| Fees and Charges | | (58,470) | -18% ▼ |
| Private Works | (41,203) | | |
| Standpipes | (12,750) | | |
| Interest Earnings | | 6,415 | 30% ▲ |
| Term Deposit Interest received | 6,415 | | |
| Other Revenue | | 33,773 | 85% ▲ |
| Workers compensation, Insurance Claims, Training reimbursements were higher than budgeted less the diesel fuel rebate | | | |

Capital Grants (Non Operating)

| | | | |
|-------------------------------------|--|---------|--------|
| As detailed below for Capital Items | | 104,802 | -10% ▲ |
|-------------------------------------|--|---------|--------|

REPORTABLE OPERATING EXPENSE VARIATIONS

| | | | |
|---------------------------------------|----------|---------|-------|
| Materials and Contracts | | 258,887 | 26% ▼ |
| Fuels & Oils, and parts and repairs | (40,778) | | |
| Computer Maintenance - Profile timing | (10,019) | | |
| Council Plans | 9,912 | | |
| Consultants | 11,198 | | |
| SES | 12,739 | | |
| SES Emergency Training | 14,496 | | |
| ESL Expenditure | (24,395) | | |
| Audit | 11,173 | | |
| Bushfire mitigation | 110,398 | | |
| Refuse Site maintenance & charges | 29,701 | | |
| PRACC building operations | 37,934 | | |
| Rural Road Maintenance & bridges | 37,227 | | |
| Area Promotion | 26,748 | | |
| Community grants programs | 42,311 | | |
| Contract Health | (7,172) | | |
| Utilities | | 21,440 | 26% ▼ |
| Public Standpipe | 9,492 | | |
| Swimming Pool building | 6,364 | | |
| PRACC building operations | 2,145 | | |
| Parks and gardens | 3,562 | | |
| Other Expenditure | | 18,435 | 36% ▼ |
| Job Training | 10,522 | | |
| Community Grants | 3,532 | | |
| Insurance works | 3,291 | | |

Non Operating Grants

REPORTABLE CAPITAL EXPENDITURE VARIATIONS

| | | | |
|---|----------|-----------|---------|
| Purchase of Land & Buildings | | 177,311 | 68% ▼ |
| Building capex - Sulkies and buggies (profile timing) | 40,933 | | |
| Building capex - PRACC Carpark & Drainage (profile timing) | 20,178 | | |
| Building capex - Fire Shed Schedule 5 | 66,202 | | |
| Building capex - Caravan Park Improvements | 49,998 | | |
| Purchase of Furniture & Equipment | | 15,466 | 83% ▼ |
| Only the PRACC Sign has been purchased | | | |
| Purchase of Plant & Equipment | | (438,244) | -114% ▲ |
| The side tipper and the Kia Cerato were the plant purchased. | | | |
| Purchase of Road Infrastructure Assets | | 149,229 | 43% ▼ |
| Jingaring Road is completed and Wikepin Pingelly Road is work in progress. | | | |
| Purchase of Infrastructure Assets - Footpaths | | 12,240 | 100% ▼ |
| Footpath construction has been scheduled for February 2023 | | | |
| Purchase of Infrastructure Assets - Parks & Ovals | | 256,030 | 78% ▼ |
| The variance of park capital expenditure relates to the Youth Park, Pocket park and solar lighting yet to start | | | |
| Parks capex - Youth Park | 250,194 | | |
| Park capex - Pingelly Pocket Park | 30,529 | | |
| Park capex - Solar Lighting | 4,998 | | |
| Park Capex Water Improvements | (29,691) | | |
| Purchase of Infrastructure Assets - Other | | -45,856 | -76% |
| Infrastructure other capex - The signage and streetscape has not yet commenced | 59,144 | | |
| WA Bike Network construction will commence February 2023 | -105,000 | | |

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022

| | 2022/23 Adopted Budget \$ | 2022/23 YTD Budget \$ | December 2022 YTD Actual \$ |
|---|------------------------------------|--------------------------------|---|
| 1. ACQUISITION OF ASSETS | | | |
| The following assets have been acquired during the period under review: | | | |
| <u>By Program</u> | | | |
| <i>Administration</i> | | | |
| Furniture And Equipment | 37,150 | 18,570 | 3,104 |
| Law, Order & Public Safety | | | |
| <i>Fire Prevention</i> | | | |
| Plant Purchase - Schedule 5 Bfb | 261,300 | 261,300 | 407,844 |
| Plant Purchase - Scedule 5 Ses | | | 355,501 |
| Building Purchase Schedule 5 | 463,414 | 66,202 | 0 |
| Education & Welfare | | | |
| <i>Education</i> | | | |
| Building Purchase - Education Schedule 8 | 50,000 | 0 | 0 |
| Recreation & Culture | | | |
| <i>Public Halls Civic Centres</i> | | | |
| Sulkies & Buggies | 150,000 | 75,000 | 34,067 |
| <i>Other Recreation & Sport</i> | | | |
| Capex - Infra Parks & Ovals | 128,000 | 42,666 | 72,357 |
| Pingelly Pocket Park - Expenditure | 31,000 | 31,000 | 471 |
| Youth Precinct | 250,194 | 250,194 | - |
| Solar Lighting Rec And Culture | 5,000 | 4,998 | - |
| <i>Other Culture</i> | | | |
| Capex - Pracc Carpark And Drainage | 40,368 | 20,178 | - |
| Pracc Lighting Project | 50,000 | 50,000 | 50,000 |
| Transport | | | |
| <i>Construction - Roads, Bridges, Depots</i> | | | |
| Furniture & Equipment | | | |
| Furniture & Equipment Purchase - Schedule 12 | 0 | 0 | - |
| Bridges | | | |
| Capex - Review Street Bridge # 5165 0.94Slk | 204,650 | 0 | 2,418 |
| Roads Construction | | | |
| Somerset Street | 137,597 | 0 | - |
| Crsf Jingaring Road Gravel Resheeting | 173,318 | 86,652 | 176,083 |
| Capex - Rrg Wickepin Pingelly Slk 7.9-9.0 | 516,429 | 258,204 | 19,544 |
| Wa Bicycle Network Schedule 12 | 260,000 | 0 | 105,000 |
| Footpath Construction | | | |
| Footpaths - Construction | 12,244 | 12,240 | 0 |
| <i>Road Plant Purchases</i> | | | |
| Replacement Tipper Truck | 70,000 | 70,000 | 35,000 |
| Capex - Psm01 Upgrade 2014 Holden Colorado | 34,000 | 34,000 | 25,200 |
| Upgrade Tipper Truck | 20,000 | 20,000 | - |
| Economic Services | | | |
| <i>Tourism & Area Promotion</i> | | | |
| Caravan Park Improvements - Chalets | 50,000 | 49,998 | 0 |
| Signage & Streetscape | 60,000 | 60,000 | 856 |
| | <u>3,004,664</u> | <u>1,411,202</u> | <u>1,287,444</u> |
| <u>By Class</u> | | | |
| Buildings | 803,782 | 261,378 | 84,067 |
| Furniture & Equipment | 37,150 | 18,570 | 3,104 |
| Right of Use Asset - P & E | 0 | 0 | - |
| Plant & Equipment | 385,300 | 385,300 | 823,544 |
| Infrastructure - Roads | 827,344 | 344,856 | 195,627 |
| Infrastructure - Footpaths | 12,244 | 12,240 | 0 |
| Infrastructure - Kerbs & Drains | 0 | 0 | 0 |
| Infrastructure - Parks & Ovals | 414,194 | 328,858 | 72,828 |
| Infrastructure - Bridges | 204,650 | 0 | 2,418 |
| Infrastructure - Other | 320,000 | 60,000 | 105,856 |
| | <u>3,004,664</u> | <u>1,411,202</u> | <u>1,287,444</u> |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022

2. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

By Program

| Asset No | | Written Down Value | | Sale Proceeds | | Profit(Loss) | |
|----------|---|--------------------|---------------|---------------|---------------|-------------------|--------------------|
| | | 2022/23 | December 2022 | 2022/23 | December 2022 | 2022/23 | December 2022 |
| | | Budget | Actual | Budget | Actual | Budget | Actual |
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| PSM01 | Transport PSM01 - 2014 Holden Colorado 4 X 4 PN810 Right of Use Copier | 17,000 | 0 24,430 | 12,000 | 0 | (5,000) 0 0 | 0 (24,430) 0 |
| | | 17,000 | 24,430 | 12,000 | 0 | (5,000) | (24,430) |

By Class of Asset

| Asset No | | Written Down Value | | Sale Proceeds | | Profit(Loss) | |
|----------|---|--------------------|---------------|---------------|---------------|--------------|---------------|
| | | 2022/23 | December 2022 | 2022/23 | December 2022 | 2022/23 | December 2022 |
| | | Budget | Actual | Budget | Actual | Budget | Actual |
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| PSM01 | Plant & Equipment PSM01 - 2014 Holden Colorado 4 X 4 PN810 ROU Asset Plant & Equipment Right of Use Copier | 17,000 | 0 24,430 | 12,000 | 0 0 | (5,000) 0 | 0 (24,430) |
| | | 17,000 | 24,430 | 12,000 | 0 | (5,000) | (24,430) |

Summary

Profit on Asset Disposals
Loss on Asset Disposals

| 2022/23 Adopted Budget \$ | December 2022 Actual \$ |
|------------------------------------|----------------------------------|
| 0 | 0 |
| (5,000) | (24,430) |
| (5,000) | (24,430) |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

| Particulars | Principal 1-Jul-22 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|---|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
| | | 2022/23 Budget \$ | 2022/23 Actual \$ | 2022/23 Budget \$ | 2022/23 Actual \$ | 2022/23 Budget \$ | 2022/23 Actual \$ | 2022/23 Budget \$ | 2022/23 Actual \$ |
| Education & Welfare | | | | | | | | | |
| Loan 120 - SSL Pingelly Cottage Homes * | 113,589 | 0 | 0 | 19,920 | 9,802 | 93,669 | 103,787 | 7,032 | 3,690 |
| Recreation & Culture | | | | | | | | | |
| Loan 123 - Recreation and Cultural Centre | 1,849,207 | 0 | 0 | 109,450 | 0 | 1,739,757 | 1,849,207 | 76,712 | 38,923 |
| Loan 124 - Recreation and Cultural Centre | 1,097,502 | 0 | 0 | 1,097,502 | 1,097,502 | 0 | 0 | 3,586 | 3,468 |
| | 3,060,298 | 0 | 0 | 1,226,872 | 1,107,304 | 1,833,426 | 1,952,994 | 87,329 | 46,081 |

(*) Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.

3. INFORMATION ON LEASES

(b) Lease Repayments

| Particulars | Principal 1-Jul-22 | New Lease | | Lease Principal Repayments | | Lease Principal Outstanding | | Lease Interest Repayments | |
|---------------------------|-----------------------|-------------------------|-------------------------|-------------------------------|-------------------------|--------------------------------|-------------------------|------------------------------|-------------------------|
| | | 2022/23 Budget \$ | 2022/23 Actual \$ | 2022/23 Budget \$ | 2022/23 Actual \$ | 2022/23 Budget \$ | 2022/23 Actual \$ | 2022/23 Budget \$ | 2022/23 Actual \$ |
| Administration | | | | | | | | | |
| Photocopier Lease | 16,154 | 0 | 0 | 16,154 | 10,729 | 0 | 5,425 | 824 | 157 |
| Solar System-Admin Office | 8,914 | 0 | 0 | 3,442 | 1,688 | 5,472 | 7,225 | 592 | 230 |
| Server Lease | 32,798 | 0 | 0 | 8,788 | 4,338 | 24,010 | 28,460 | 1,932 | 824 |
| CCTV Server Lease | 16,201 | 0 | 0 | 3,971 | 1,956 | 12,230 | 14,245 | 818 | 474 |
| Grader Lease | 231,357 | 0 | 0 | 60,524 | 30,028 | 170,834 | 201,328 | 6,297 | 3,382 |
| Loader Lease | 86,570 | 0 | 0 | 15,000 | 7,441 | 71,570 | 0 | 5,564 | 3,509 |
| | 391,994 | 0 | 0 | 107,879 | 56,181 | 284,116 | 256,684 | 16,026 | 8,574 |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022

| | 2022/23 Adopted Budget \$ | December 2022 Actual \$ |
|--|------------------------------------|----------------------------------|
| 4. RESERVES | | |
| Cash Backed Reserves | | |
| (a) Leave Reserve | | |
| Opening Balance | 196,395 | 196,395 |
| Amount Set Aside / Transfer to Reserve | 185 | 529 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 196,580 | 196,924 |
| (b) Plant Reserve | | |
| Opening Balance | 85,124 | 85,125 |
| Amount Set Aside / Transfer to Reserve | 239,407 | 229 |
| Amount Used / Transfer from Reserve | (124,000) | 0 |
| | 200,531 | 85,354 |
| (c) Building and Recreation Reserve | | |
| Opening Balance | 374,932 | 374,933 |
| Amount Set Aside / Transfer to Reserve | 2,068 | 1,010 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 377,000 | 375,943 |
| (d) Electronic Equipment Reserve | | |
| Opening Balance | 54,793 | 54,793 |
| Amount Set Aside / Transfer to Reserve | 35,249 | 148 |
| Amount Used / Transfer from Reserve | (37,150) | 0 |
| | 52,892 | 54,941 |
| (e) Community Bus Reserve | | |
| Opening Balance | 43,979 | 43,979 |
| Amount Set Aside / Transfer to Reserve | 20,220 | 118 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 64,199 | 44,097 |
| (f) Swimming Pool Reserve | # | |
| Opening Balance | 33,072 | 33,072 |
| Amount Set Aside / Transfer to Reserve | 5,166 | 89 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 38,238 | 33,161 |
| (g) Refuse Site Rehab/Closure Reserve | | |
| Opening Balance | 16,236 | 16,236 |
| Amount Set Aside / Transfer to Reserve | 82 | 44 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 16,318 | 16,280 |
| (h) Tutanning Nature Reserve | | |
| Opening Balance | 1,997 | 1,997 |
| Amount Set Aside / Transfer to Reserve | 18 | 5 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 2,015 | 2,002 |
| (i) Wheatbelt Secondary Freight Network Reserve | | |
| Opening Balance | 40,000 | 40,000 |
| Amount Set Aside / Transfer to Reserve | 800 | 108 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 40,800 | 40,108 |
| Total Cash Backed Reserves | 988,573 | 848,810 |

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022

| | 2022/23 Adopted Budget \$ | December 2022 Actual \$ |
|---|--|--|
| 4. RESERVES (Continued) | | |
| Cash Backed Reserves (Continued) | | |
| Summary of Transfers To Cash Backed Reserves | | |
| Transfers to Reserves | | |
| Leave Reserve | 185 | 529 |
| Plant Reserve | 239,407 | 229 |
| Building and Recreation Reserve | 2,068 | 1,010 |
| Electronic Equipment Reserve | 35,249 | 148 |
| Community Bus Reserve | 20,220 | 118 |
| Swimming Pool Reserve | 5,166 | 89 |
| Refuse Site Rehab/Closure Reserve | 82 | 44 |
| Tutanning Nature Reserve | 18 | 5 |
| Wheatbelt Secondary Freight Network Reserve | 800 | 108 |
| | 303,195 | 2,280 |
| Transfers from Reserves | | |
| Leave Reserve | 0 | 0 |
| Plant Reserve | (124,000) | 0 |
| Building Reserve | 0 | 0 |
| Electronic Equipment Reserve | (37,150) | 0 |
| Community Bus Reserve | 0 | 0 |
| Swimming Pool Reserve | 0 | 0 |
| Refuse Site Rehab/Closure Reserve | 0 | 0 |
| Tutanning Nature Reserve | 0 | 0 |
| Wheatbelt Secondary Freight Network Reserve | 0 | 0 |
| | (161,150) | 0 |
| Total Transfer to/(from) Reserves | 142,045 | 2,280 |

In accordance with council resolutions in relation to each reserve account, the propose for which the reserves are set aside are as follows:

Leave Reserve

- to be used to fund annual and long service leave requirements.

Plant Reserve

- to be used for the purchase of major plant.

Building and Recreation Reserve

- to be used to fund the renovation/purchase of Shire of Pingelly buildings and Recreation Infrastructure.

Electronic Equipment Reserve

- to be used to fund the purchase of administration computer system equipment.

Community Bus Reserve

- to be used to fund the change-over of the community bus.

Swimming Pool Reserve

- to be used to fund the upgrading of the swimming pool complex

Joint Venture Housing Reserve

- to be used for the future maintenance of the Joint Venture units

Refuse Site Rehab/Closure Reserve

- to be used to facilitate the rehabilitation/closure of the town refuse site.

Tutanning Nature Reserve

- to be used for the operations, improvements and promotion of the Tutanning Nature Reserve

Wheatbelt Secondary Freight Network Reserve

- to be used for the Shire of Pingelly's contribution for Infrastructure renewal for future Wheatbelt Secondary Freight network capital renewal

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022

| | 2022/2023 June Actual \$ | December 2022 Actual \$ |
|--|---|--|
| 5. NET CURRENT ASSETS | | |
| Composition of Estimated Net Current Asset Position | | |
| CURRENT ASSETS | | |
| Cash - Unrestricted | 2,595,254 | 843,208 |
| Cash - Restricted Unspent Grants | | 831,319 |
| Cash - Restricted Unspent Loans | 0 | (0) |
| Cash - Restricted Bonds & Deposits | 14,384 | 10,982 |
| Cash - Restricted Reserves | 846,529 | 848,808 |
| Receivables (Budget Purposes Only) | 0 | 0 |
| Rates Outstanding | 222,839 | 661,072 |
| Sundry Debtors | 303,291 | 174,085 |
| Provision for Doubtful Debts | (1,003) | (1,003) |
| Gst Receivable | 0 | 0 |
| Contract Asset | 0 | 0 |
| Loans - clubs/institutions | 19,920 | 10,119 |
| Accrued Income/Payments In Advance | 4,644 | 0 |
| Investments | 5,000 | 5,000 |
| Inventories | 19,694 | 17,507 |
| | 4,030,553 | 3,401,096 |
| LESS: CURRENT LIABILITIES | | |
| Payables and Provisions (Budget Purposes Only) | 0 | - |
| Sundry Creditors | (308,739) | (182,892) |
| Accrued Interest On Loans | (369) | (39,190) |
| Accrued Salaries & Wages | (54,117) | - |
| Bonds & Deposits Held | (14,384) | (11,052) |
| Income In Advance | * | (118,072) |
| Gst Payable | 0 | - |
| Payroll Creditors | 0 | - |
| Contract Liabilities | 0 | - |
| Performance Obligation Liability | (807,235) | (713,247) |
| Prepaid Rates Liability | (31,549) | (13,800) |
| Current Lease Liability | (107,688) | (51,507) |
| Accrued Expenses | (59,083) | (10,750) |
| PAYG Liability | 0 | - |
| Other Payables | (12,871) | 5,055 |
| Current Employee Benefits Provision | (373,024) | (373,024) |
| Current Loan Liability | (1,226,872) | (119,568) |
| | (3,123,290) | (1,628,047) |
| NET CURRENT ASSET POSITION | 907,263 | 1,773,049 |
| Less: Cash - Reserves - Restricted | (846,529) | (848,808) |
| Less: Cash - Unspent Grants/Loans - Fully Restricted | 0 | 0 |
| Less: Current Loans - Clubs / Institutions | (19,920) | (10,119) |
| Less: Investments | (5,000) | (5,000) |
| Add Back : Component of Leave Liability not Required to be Funded | 373,024 | 373,024 |
| Add Back : Current Loan Liability | 1,226,872 | 119,568 |
| Add Back : Current Lease Liability | 107,688 | 51,507 |
| Adjustment in Accounting policies | 0 | 0 |
| Adjustment for Trust Transactions Within Muni | 0 | (70) |
| ESTIMATED SURPLUS/(DEFICIENCY) C/FWD | 1,743,396 | 1,453,220 |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022

6. RATING INFORMATION

| RATE TYPE | Rate in \$ | Number of Properties | Rateable Value \$ | 2022/23 Rate Revenue \$ | 2022/23 Interim Rates \$ | 2022/23 Back Rates \$ | 2022/23 Total Revenue \$ | 2022/23 Adopted Budget \$ |
|--------------------------------------|-----------------------|-------------------------------------|----------------------------------|--|---|--|---|--|
| General Rate | | | | | | | | |
| GRV - Residential | 0.13417 | 318 | 3,624,452 | 486,293 | 2,778 | | 489,071 | 486,282 |
| GRV - Rural Residential | 0.13417 | 65 | 807,924 | 108,399 | | | 108,399 | 108,397 |
| GRV - Commercial/Industrial | 0.13417 | 28 | 396,080 | 53,142 | | | 53,142 | 53,141 |
| GRV - Townsites | 0.13417 | 12 | 144,560 | 19,396 | | | 19,396 | 19,395 |
| UV - Broadacre Rural | 0.008550 | 232 | 173,853,000 | 1,486,443 | (1,452) | | 1,484,991 | 1,486,791 |
| Non Rateable | | | | | | | | |
| Sub-Totals | | 655 | 178,826,016 | 2,153,673 | 1,326 | 0 | 2,154,999 | 2,154,006 |
| Minimum Rates | Minimum \$ | | | | | | | |
| GRV - Residential | 993 | 62 | 85,646 | 61,566 | | | 61,566 | 61,566 |
| GRV - Rural Residential | 993 | 24 | 56,220 | 23,832 | | | 23,832 | 23,832 |
| GRV - Commercial/Industrial | 993 | 14 | 58,080 | 13,902 | | | 13,902 | 13,902 |
| GRV - Townsites | 993 | 8 | 17,185 | 7,944 | | | 7,944 | 7,944 |
| UV - Broadacre Rural | 993 | 69 | 5,157,530 | 68,517 | | | 68,517 | 68,517 |
| Sub-Totals | | 177 | 5,374,661 | 175,761 | 0 | 0 | 175,761 | 175,761 |
| Ex Gratia Rates | | | | | | | 2,330,760 | 2,329,767 |
| Movement in Excess Rates | | | | | | | 0 | 236 |
| Total Amount of General Rates | | | | | | | 2,330,760 | 2,330,003 |
| Specified Area Rates | | | | | | | 0 | 0 |
| Ex Gratia Rates | | | | | | | 0 | 0 |
| Total Rates | | | | | | | 2,330,760 | 2,330,003 |

All land except exempt land in the Shire of Pingelly is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022

7. OPERATING STATEMENT

| | December 2022 Actual \$ | 2022/23 Adopted Budget \$ | 2021/22 Actual \$ |
|---|----------------------------------|------------------------------------|-------------------------|
| OPERATING REVENUES | | | |
| Governance | 33,232 | 57,225 | 119,335 |
| General Purpose Funding | 2,576,498 | 2,753,872 | 4,085,151 |
| Law, Order, Public Safety | 814,373 | 1,043,001 | 329,529 |
| Health | 681 | 2,461 | 2,423 |
| Education and Welfare | 5,197 | 23,041 | 14,676 |
| Housing | 0 | 0 | 0 |
| Community Amenities | 204,412 | 220,740 | 212,823 |
| Recreation and Culture | 132,172 | 628,010 | 998,919 |
| Transport | 387,636 | 1,593,395 | 905,168 |
| Economic Services | 44,080 | 229,095 | 76,254 |
| Other Property and Services | 26,134 | 59,379 | 146,601 |
| TOTAL OPERATING REVENUE | 4,224,415 | 6,610,219 | 6,890,879 |
| OPERATING EXPENSES | | | |
| Governance | 283,986 | 459,665 | 443,219 |
| General Purpose Funding | 107,994 | 226,770 | 197,522 |
| Law, Order, Public Safety | 185,937 | 513,836 | 484,666 |
| Health | 99,997 | 184,622 | 170,240 |
| Education and Welfare | 62,510 | 111,862 | 102,878 |
| Housing | 0 | 0 | 0 |
| Community Amenities | 169,756 | 406,344 | 356,483 |
| Recreation & Culture | 826,312 | 1,509,928 | 1,405,558 |
| Transport | 1,403,620 | 2,877,742 | 2,805,130 |
| Economic Services | 225,773 | 526,663 | 397,576 |
| Other Property and Services | 72,917 | 7,214 | 40,817 |
| TOTAL OPERATING EXPENSE | 3,438,802 | 6,824,647 | 6,404,090 |
| CHANGE IN NET ASSETS RESULTING FROM OPERATIONS | 785,613 | (214,427) | 486,788 |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022

8. STATEMENT OF FINANCIAL POSITION

| | December 2022 Actual \$ | 2021/22 Actual \$ |
|--------------------------------------|--|----------------------------------|
| CURRENT ASSETS | | |
| Cash and Cash Equivalents | 2,523,335 | 3,441,783 |
| Investments Current | 5,000 | 5,000 |
| Trade and Other Receivables | 844,273 | 549,692 |
| Inventories | 17,507 | 19,694 |
| Restricted Cash - Bonds & Deposits | 10,982 | 14,384 |
| TOTAL CURRENT ASSETS | <u>3,401,097</u> | <u>4,030,553</u> |
| NON-CURRENT ASSETS | | |
| Other Receivables | 168,110 | 168,110 |
| Inventories | 0 | 0 |
| Property, Plant and Equipment | 24,139,653 | 23,550,977 |
| Infrastructure | 65,406,975 | 66,075,824 |
| Investments Non Current | 58,353 | 58,353 |
| TOTAL NON-CURRENT ASSETS | <u>89,773,091</u> | <u>89,853,264</u> |
| TOTAL ASSETS | <u>93,174,188</u> | <u>93,883,817</u> |
| CURRENT LIABILITIES | | |
| Trade and Other Payables | 1,124,404 | 1,509,011 |
| Long Term Borrowings | 119,568 | 1,226,872 |
| Provisions | 373,024 | 373,024 |
| Bonds & Deposits Liability | 11,052 | 14,384 |
| TOTAL CURRENT LIABILITIES | <u>1,628,048</u> | <u>3,123,291</u> |
| NON-CURRENT LIABILITIES | | |
| Trade and Other Payables | 284,307 | 284,306 |
| Long Term Borrowings | 1,833,427 | 1,833,427 |
| Provisions | 23,656 | 23,656 |
| TOTAL NON-CURRENT LIABILITIES | <u>2,141,390</u> | <u>2,141,389</u> |
| TOTAL LI/ 10 | <u>3,769,438</u> | <u>5,264,680</u> |
| NET ASSETS | <u>89,404,750</u> | <u>88,619,137</u> |
| EQUITY | | |
| Retained Surplus | 33,335,417 | 32,592,083 |
| Reserves - Cash Backed | 848,808 | 806,529 |
| Revaluation Surplus | 55,220,525 | 55,220,525 |
| TOTAL EQUITY | <u>89,404,750</u> | <u>88,619,137</u> |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 DECEMBER 2022 TO 31 DECEMBER 2022

9. FINANCIAL RATIOS

| | 2022 YTD | 2021 |
|-------------------------|-------------|--------|
| Current Ratio | 1.37 | 1.68 |
| Operating Surplus Ratio | (0.13) | (0.18) |

The above ratios are calculated as follows:

Current Ratio
$$\frac{(\text{Current Assets MINUS Restricted Assets})}{(\text{Current Liabilities MINUS Liabilities Associated with Restricted Assets})}$$

Purpose:

This is a modified commercial ratio designed to focus on the liquidity position of a local government that has arisen from past year's transactions.

Standards:

The standard is not met if the ratio is lower than 1:1 (less than 100%)

Below Std

The standard is met if the ratio is greater than 1:1 (100% or greater)

Std met

A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments.

This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.

Operating Surplus Ratio
$$\frac{(\text{Operating Revenue MINUS Operating Expense})}{(\text{Own Source Operating Revenue})}$$

Purpose:

This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes.

Standards:

Basic Standard is not met less than < 1% (< 0.01)

Below Std

Basic Standard between 1% and 15% (0.01 and 0.15)

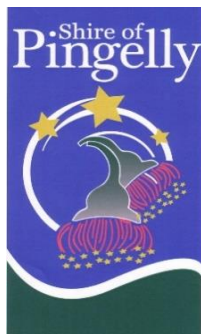
Basic Std

Advanced Standard greater than > 15% | 10

Adv Std

**SHIRE OF PINGELLY
RESTRICTED CASH RECONCILIATION
31 December 2022**

| Restricted Grants/Funds Received | Projects | GL/Job Account | Total Restricted Funds | Year to date expenditure year to 30 June 2022 | Actual Expenditure current year 2022/23 | Restricted Funds Remaining |
|--|--------------------------------|-----------------------|------------------------------|--|--|-------------------------------|
| Review Street Bridge Special Funding | Transport | BR005 | 136,000 | - | 2,319 | 133,681 |
| PRACC Lighting, Drainage & Landscaping (LRCI 3) | Recreation & Culture | LP001 | 56,250 | - | 50,000 | 6,250 |
| Sulkies and Buggies (LRCI 3) | Recreation & Culture | 11ES | 75,000 | - | 34,067 | 40,933 |
| Youth Precinct, Memorial Park & Pump Track (LRCI 3) | Recreation & Culture | IP008 | 187,646 | - | | 187,646 |
| Signage Streetscape Upgrades (LRCI 3) | Tourism | SS001 | 45,000 | - | | 45,000 |
| Caravan Park Improvements (LRCI 3) | Tourism | BU046 | 37,500 | - | | 37,500 |
| Roads to Recovery Cfwd | Transport | RRG05 | 7,132 | - | 7,132 | - |
| WA Cycle Network All Aged shared path | Department of Transport | BIC01 | 39,000 | | 39,000 | - |
| Pingelly Pocket Park - RAC | Recreation & Culture | IP007 | 31,000 | - | 471 | 30,529 |
| DFES West Pingelly Fireshed | Law Order & Public Safety | 0596 | 231,707 | - | | 231,707 |
| Heritage Survey & Listing (Dept Planning) | Recreation & Culture | 135C | 20,000 | - | 4,559 | 15,441 |
| Regional Childcare attraction and retention grant | Other Economic Services | CG027 | 18,250 | - | | 18,250 |
| Pingelly Youth Strategy | Other Economic Services | CG009 | 10,000 | - | 909 | 9,091 |
| Queens Jubilee Tree Planting | Recreation & Culture | TG9 | 20,000 | - | 2,078 | 17,922 |
| Live & Local Music | Recreation & Culture | CG022 | 13,000 | 4,786 | 6,786 | 1,427 |
| Keep Australia Beautiful Butt Poles (Dept Environment) | Recreation & Culture | 1175 | 4,920 | - | 3,504 | 1,416 |
| RACIP(Regional Arts and Cultural Investment Program) Leveraged Cultural Planning | Recreation & Culture | 135C | 50,000 | 25,000 | | 25,000 |
| People of Pingelly Past and Present | Other Communitites | CG026 | 44,895 | 19,000 | 25,468 | 427 |
| Seniors Weeks | Other Communitites | 0805 | 1,000 | | | 1,000 |
| Age is just a number | Recreation & Culture | CD032 | 5,000 | - | | 5,000 |
| Australia Day | | | 23,998 | | 900 | 23,099 |
| Sub Total | | | | | | 831,319 |
| Total Restricted Grant Funds | | | | | | 831,319 |
| Available Cash | | GL/Job Account | Interest Rate | | | Balance |
| Municipal Bank | Muni Fund Bank | 0111 | 0 | | | (257,172.06) |
| Municipal Bank | Muni Fund Interest Bearing A/C | 0111 | 0.05% | | | 1,130,655.59 |
| Municipal Bank - TDA | Muni Fund Bank TDA | 0111 | 0.15% | | | 800,493.15 |
| Municipal Bank | Till Float SES | 0112 | | | | 50.00 |
| Municipal Bank | Till Float | 0113 | | | | 200.00 |
| Municipal Bank | Petty Cash on hand | 0114 | | | | 300.00 |
| Total Cash | | | | | | 1,674,526.68 |
| Less Restricted Cash | | | | | | (831,318.93) |
| Total Unrestricted Cash | | | | | | 843,207.75 |



SHIRE OF PINGELLY

MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023

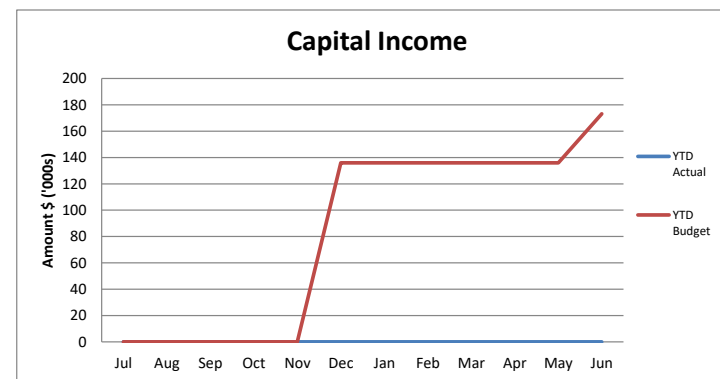
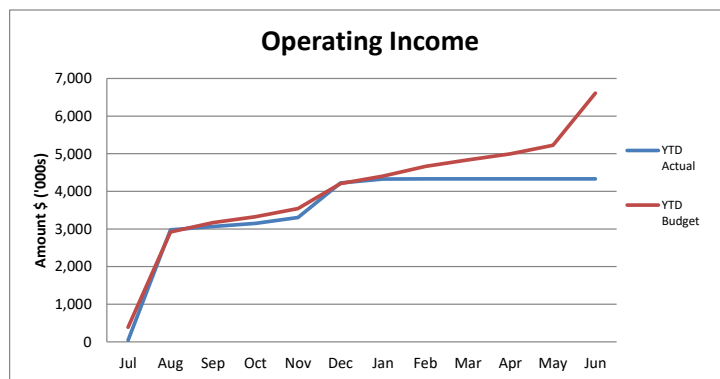
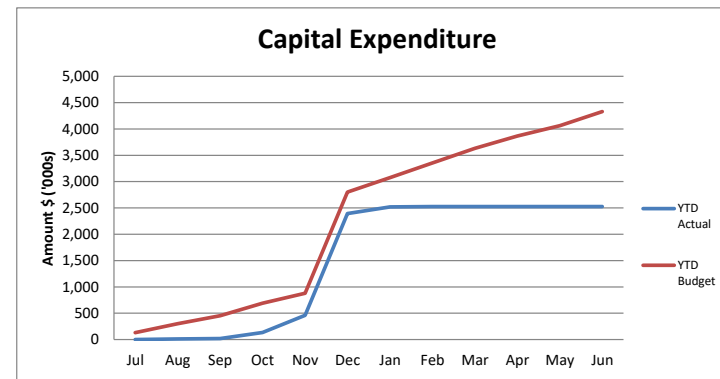
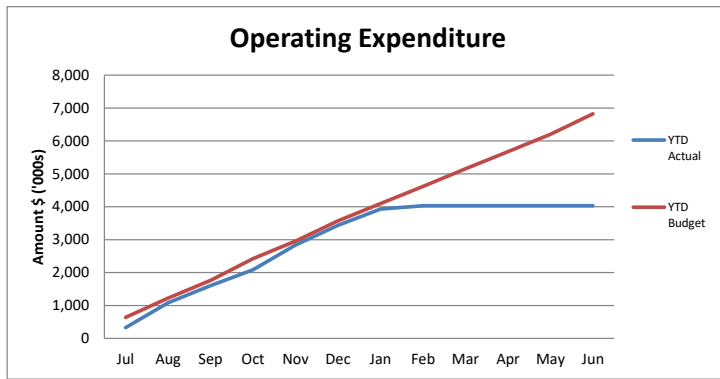
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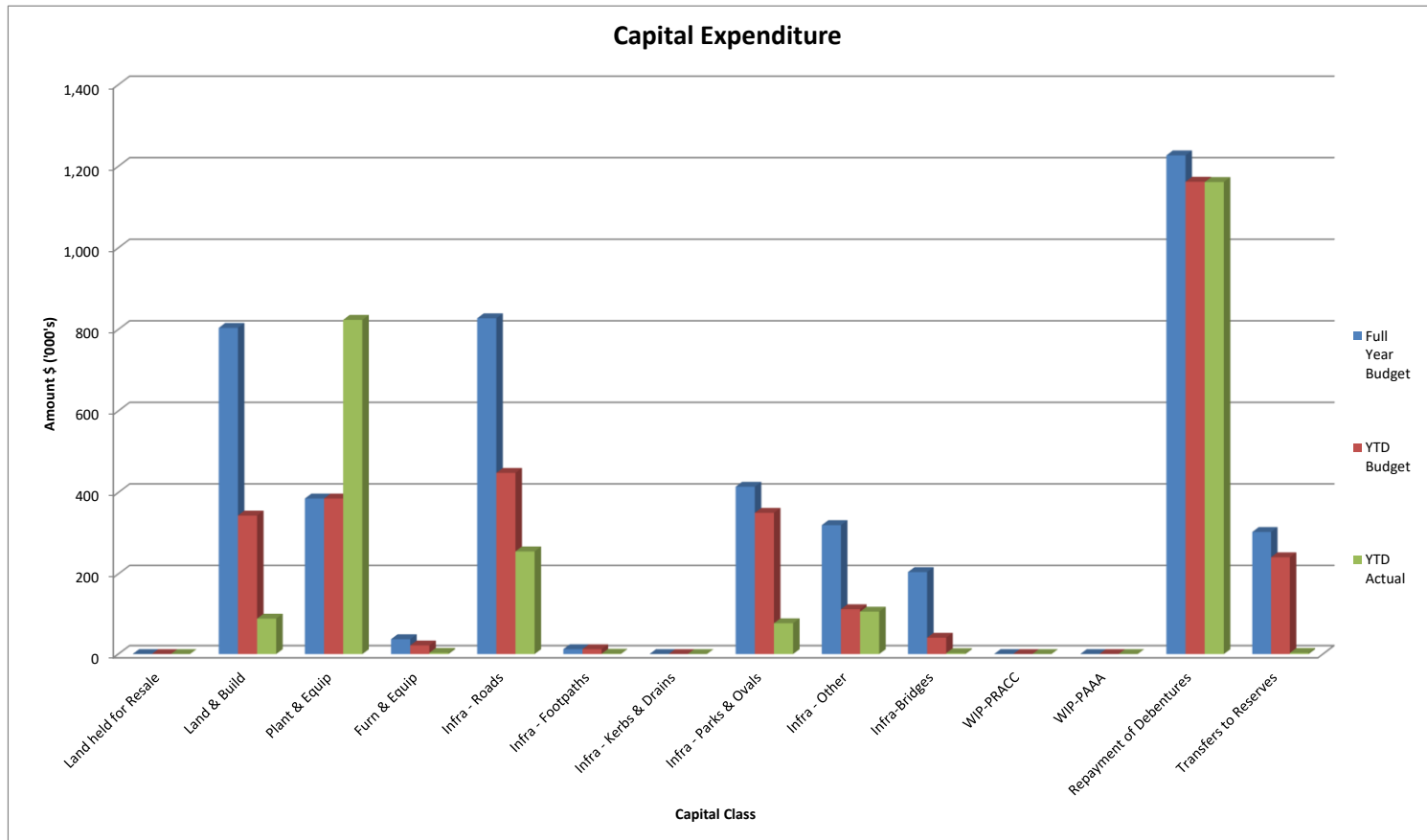
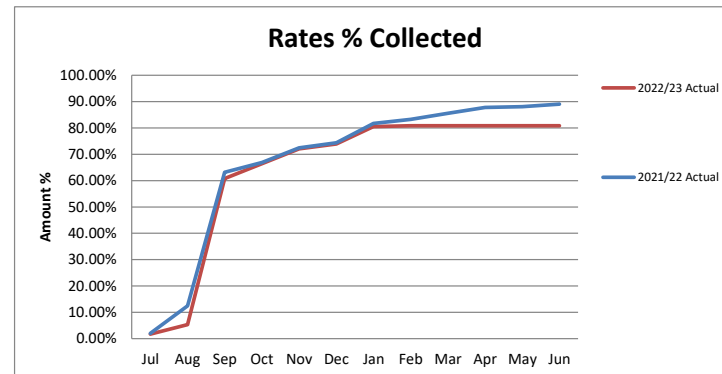
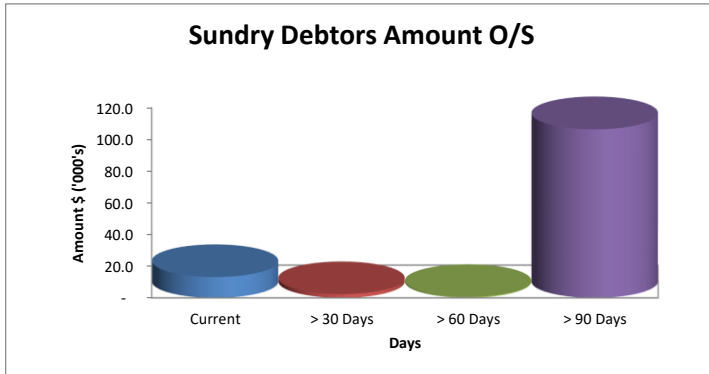
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Income and Expenditure Graphs to 31 January 2023



This is adjusted in line with accounting standards to capital grants expenditure

Other Graphs to 31 January 2023



SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023

| | NOTE | 2022/23 Adopted Budget \$ | January 2022 YTD Budget \$ | January 2022 Actual \$ | Variances Actuals to Budget \$ | Variances Actual Budget to Y-T-D % | |
|--|------|------------------------------------|-------------------------------------|---------------------------------|---|--|---|
| Operating | | | | | | | |
| Revenues/Sources | | | | | | | |
| General Purpose Funding | | 424,105 | 222,756 | 249,215 | 26,459 | 12% | ▲ |
| Governance | | 57,225 | 33,236 | 39,522 | 6,286 | 19% | ▲ |
| Law, Order, Public Safety | | 1,043,001 | 163,040 | 838,441 | 675,401 | 414% | ▲ |
| Health | | 2,461 | 1,428 | 2,078 | 650 | 46% | |
| Education and Welfare | | 23,041 | 14,821 | 9,637 | (5,184) | -35% | ▼ |
| Housing | | 0 | 0 | 0 | 0 | 0% | |
| Community Amenities | | 220,740 | 205,792 | 207,470 | 1,678 | 1% | |
| Recreation and Culture | | 628,010 | 243,607 | 147,011 | (96,596) | -40% | ▼ |
| Transport | | 1,593,395 | 928,581 | 426,735 | (501,846) | -54% | ▼ |
| Economic Services | | 229,095 | 207,429 | 50,404 | (157,025) | -76% | ▼ |
| Other Property and Services | | 59,379 | 52,190 | 26,646 | (25,544) | -49% | ▼ |
| | | 4,280,452 | 2,072,880 | 1,997,159 | (75,721) | -4% | |
| (Expenses)/(Applications) | | | | | | | |
| General Purpose Funding | | (226,770) | (130,473) | (128,364) | 2,109 | 2% | |
| Governance | | (459,665) | (286,595) | (268,061) | 18,534 | 6% | |
| Law, Order, Public Safety | | (513,836) | (314,724) | (227,466) | 87,258 | 28% | ▼ |
| Health | | (184,622) | (108,286) | (106,752) | 1,534 | 1% | |
| Education and Welfare | | (111,862) | (67,054) | (71,063) | (4,009) | -6% | |
| Housing | | 0 | 0 | 0 | 0 | 0% | |
| Community Amenities | | (406,344) | (237,777) | (213,877) | 23,900 | 10% | ▼ |
| Recreation & Culture | | (1,509,928) | (880,973) | (952,672) | (71,699) | -8% | |
| Transport | | (2,877,743) | (1,695,036) | (1,617,003) | 78,033 | 5% | |
| Economic Services | | (526,663) | (333,209) | (267,881) | 65,328 | 20% | ▼ |
| Other Property and Services | | (7,214) | (44,384) | (79,250) | (34,866) | -79% | ▲ |
| | | (6,824,647) | (4,098,511) | (3,932,389) | 166,122 | -4% | |
| Net Operating Result Excluding Rates | | (2,544,195) | (2,025,631) | (1,935,230) | 90,401 | -4% | |
| Adjustments for Non-Cash | | | | | | | |
| (Revenue) and Expenditure | | | | | | | |
| (Profit)/Loss on Asset Disposals | 2 | 5,000 | 5,000 | 24,430 | 19,430 | -389% | ▲ |
| Movement in Deferred Pensioner Rates/ESL | | 0 | 0 | 0 | 0 | 0% | |
| Movement in Employee Benefit Provisions | | 0 | 0 | 0 | 0 | 0% | |
| Movement in LG House Trust-Non Cash | | 0 | 0 | 0 | 0 | 0% | |
| Changes in Accounting Policy | | 0 | 0 | 0 | 0 | 0% | |
| Adjustments in Fixed Assets | | 0 | 0 | 0 | 0 | 0% | |
| Rounding | | 0 | 0 | 0 | 0 | 0% | |
| Depreciation on Assets | | 2,574,810 | 1,501,948 | 1,573,038 | 71,090 | -5% | |
| Capital Revenue and (Expenditure) | | | | | | | |
| Purchase Land Held for Resale | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Land and Buildings | 1 | (803,782) | (343,443) | (88,530) | 254,913 | 74% | ▼ |
| Purchase of Furniture & Equipment | 1 | (37,150) | (21,665) | (3,104) | 18,561 | 86% | ▼ |
| Purchase of Right of Use Asset - Furniture & Equipment | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Right of Use Asset - Plant & Equipment | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Right of Use Asset - Buildings | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Plant & Equipment | 1 | (385,300) | (385,300) | (823,544) | (438,244) | -114% | ▲ |
| Purchase of WIP - PP & E | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Infrastructure Assets - Roads | 1 | (827,344) | (448,197) | (255,608) | 192,589 | 43% | ▼ |
| Purchase of Infrastructure Assets - Footpaths | 1 | (12,244) | (12,240) | (964) | 11,276 | 92% | ▼ |
| Purchase of Infrastructure Assets - Kerbs & Drains | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Infrastructure Assets - Parks & Ovals | 1 | (414,194) | (350,191) | (77,011) | 273,180 | 78% | ▼ |
| Purchase of Infrastructure Assets - Bridges | 1 | (204,650) | (40,928) | (2,418) | 38,510 | 94% | ▼ |
| Purchase of Infrastructure Assets - Other | 1 | (320,000) | (112,000) | (105,856) | 6,144 | 5% | |
| Purchase of WIP Recreation and Culture | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of WIP Aged Accommodation | 1 | 0 | 0 | 0 | 0 | 0% | |
| Proceeds from Disposal of Assets | 2 | 12,000 | 12,000 | 0 | (12,000) | -100% | ▼ |
| Repayment of Debentures | 3 | (1,226,872) | (1,162,187) | (1,161,459) | 728 | 0% | |
| Proceeds from New Debentures | 3 | 0 | 0 | 0 | 0 | 0% | |
| Proceeds from new Lease Liabilities | 3 | 0 | 0 | 0 | 0 | 0% | |
| Repayment of Leases | 3 | (107,879) | (68,127) | (69,189) | (1,062) | 2% | |
| Advances to Community Groups | | 0 | 0 | 0 | 0 | 0% | |
| Self-Supporting Loan Principal Income | | 19,920 | 9,960 | 9,802 | (158) | -2% | |
| Transfer from Restricted Asset - Unspent Loans | | 0 | 0 | 0 | 0 | 0% | |
| Transfers to Restricted Assets (Reserves) | 4 | (303,195) | (241,179) | (2,814) | 238,365 | 99% | ▼ |
| Transfers from Restricted Asset (Reserves) | 4 | 161,150 | 124,000 | 0 | (124,000) | -100% | ▼ |
| Transfers to Restricted Assets (Other) | | 0 | 0 | 0 | 0 | 0% | |
| Transfers from Restricted Asset (Other) | | 0 | 0 | 0 | 0 | 0% | |
| ADD Net Current Assets July 1 B/Fwd | 5 | 1,743,396 | 1,743,396 | 1,743,396 | 0 | 0% | |
| Net Current Assets - Unspent Grants | | 0 | 0 | 0 | 0 | 0% | |
| LESS Net Current Assets Year to Date | 5 | (340,761) | 514,982 | 1,155,698 | 640,716 | -124% | ▼ |
| Amount Raised from Rates | | (2,329,766) | (2,329,766) | (2,330,760) | (994) | 0% | |

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

1. Please note that the rates were raised in August but this schedule is not date sensitive

Material Variances Symbol

Above Budget Expectations

Greater than 10% and \$5,000

▲

Below Budget Expectations

Less than 10% and \$5,000

▼

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023

| | NOTE | 2022/23 Adopted Budget \$ | January 2022 YTD Budget \$ | January 2022 Actual \$ | Variances Actuals to Budget \$ | Variances Actual Budget to Y-T-D % | |
|--|------|------------------------------------|-------------------------------------|---------------------------------|---|--|----------|
| Operating | | | | | | | |
| Revenues/Sources | | | | | | | |
| Rates | | 0 | 0 | 0 | 0 | 0% | |
| Operating grants, subsidies and contributions | | 851,786 | 510,614 | 438,515 | (72,099) | -14% | ▼ |
| Fees and charges | | 392,999 | 329,319 | 276,096 | (53,223) | -16% | ▼ |
| Service Charges | | 0 | 0 | 0 | 0 | | |
| Interest earnings | | 34,740 | 22,843 | 30,872 | 8,029 | 35% | ▲ |
| Other revenue | | 115,448 | 44,474 | 86,337 | 41,863 | 94% | ▲ |
| | | <u>1,394,973</u> | <u>907,250</u> | <u>831,820</u> | <u>(75,430)</u> | <u>-8%</u> | |
| (Expenses)/(Applications) | | | | | | | |
| Employee costs | | (1,789,205) | (1,047,756) | (1,086,055) | (38,299) | -4% | |
| Materials & Contracts | | (1,876,875) | (1,130,476) | (840,669) | 289,807 | 26% | ▼ |
| Utility charges | | (166,869) | (97,230) | (92,464) | 4,766 | 5% | |
| Insurance charges | | (203,088) | (203,049) | (217,155) | (14,106) | -7% | |
| Interest Expense | | (103,355) | (55,716) | (64,239) | (8,523) | -15% | |
| Depreciation of Non current Assets | | (2,574,810) | (1,501,948) | (1,573,038) | (71,090) | -5% | |
| Other Expenditure | | (105,444) | (57,335) | (34,339) | 22,996 | 40% | ▼ |
| | | <u>(6,819,648)</u> | <u>(4,093,510)</u> | <u>(3,907,959)</u> | <u>185,551</u> | <u>-5%</u> | |
| Non Operating Grants | | 2,885,480 | 1,165,629 | 1,165,338 | (291) | 0% | |
| Profit on asset disposal | | 0 | 0 | 0 | 0 | 0% | |
| Loss on Asset Disposal | | (5,000) | 0 | (24,430) | 0 | 0% | |
| Gain on Fair valuation through P&L | | 0 | 0 | 0 | 0 | 0% | |
| Loss on Fair valuation through P&L | | 0 | 0 | 0 | 0 | 0% | |
| Net Operating Result | | (2,544,195) | (2,020,631) | (1,935,231) | 110,121 | -4% | |
| Adjustments for Non-Cash | | | | | | | |
| (Revenue) and Expenditure | | | | | | | |
| (Profit)/Loss on Asset Disposals | 2 | 5,000 | 5,000 | 24,430 | 19,430 | -389% | ▲ |
| Movement in Deferred Pensioner Rates/ESL | | 0 | 0 | 0 | 0 | 0% | |
| Movement in Employee Benefit Provisions | | 0 | 0 | 0 | 0 | 0% | |
| Movement in LG House Trust-Non Cash | | 0 | 0 | 0 | 0 | 0% | |
| Changes in Accounting Policy | | 0 | 0 | 0 | 0 | 0% | |
| Adjustments in Fixed Assets | | 0 | 0 | 0 | 0 | 0% | |
| Rounding | | 0 | 0 | 0 | 0 | 0% | |
| Depreciation on Assets | | 2,574,810 | 1,501,948 | 1,573,038 | 71,090 | -5% | |
| Capital Revenue and (Expenditure) | | | | | | | |
| Purchase Land Held for Resale | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Land and Buildings | 1 | (803,782) | (343,443) | (88,530) | 254,913 | 74% | ▼ |
| Purchase of Furniture & Equipment | 1 | (37,150) | (21,665) | (3,104) | 18,561 | 86% | ▼ |
| Purchase of Right of Use Asset - Furniture & Equipment | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Right of Use Asset - Plant & Equipment | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Right of Use Asset - Buildings | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Plant & Equipment | 1 | (385,300) | (385,300) | (823,544) | (438,244) | -114% | ▲ |
| Purchase of WIP - PP & E | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Infrastructure Assets - Roads | 1 | (827,344) | (448,197) | (255,608) | 192,589 | 43% | ▼ |
| Purchase of Infrastructure Assets - Footpaths | 1 | (12,244) | (12,240) | (964) | 11,276 | 92% | ▼ |
| Purchase of Infrastructure Assets - Kerbs & Drains | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of Infrastructure Assets - Parks & Ovals | 1 | (414,194) | (350,191) | (77,011) | 273,180 | 78% | ▼ |
| Purchase of Infrastructure Assets - Bridges | 1 | (204,650) | (40,928) | (2,418) | 38,510 | 94% | ▼ |
| Purchase of Infrastructure Assets - Other | 1 | (320,000) | (112,000) | (105,856) | 6,144 | 5% | |
| Purchase of WIP Recreation and Culture | 1 | 0 | 0 | 0 | 0 | 0% | |
| Purchase of WIP Aged Accommodation | 1 | 0 | 0 | 0 | 0 | 0% | |
| Proceeds from Disposal of Assets | 2 | 12,000 | 12,000 | 0 | (12,000) | -100% | ▼ |
| Repayment of Debentures | 3 | (1,226,872) | (1,162,187) | (1,161,459) | 728 | 0% | |
| Proceeds from New Debentures | 3 | 0 | 0 | 0 | 0 | 0% | |
| Proceeds from new Lease Liabilities | 3 | 0 | 0 | 0 | 0 | 0% | |
| Repayment of Leases | 3 | (107,879) | (68,127) | (69,189) | (1,062) | 2% | |
| Advances to Community Groups | | 0 | 0 | 0 | 0 | 0% | |
| Self-Supporting Loan Principal Income | | 19,920 | 9,960 | 9,802 | (158) | -2% | |
| Transfer from Restricted Asset -Unspent Loans | | 0 | 0 | 0 | 0 | 0% | |
| Transfers to Restricted Assets (Reserves) | 4 | (303,195) | (241,179) | (2,814) | 238,365 | 99% | ▼ |
| Transfers from Restricted Asset (Reserves) | 4 | 161,150 | 124,000 | 0 | (124,000) | -100% | ▼ |
| Transfers to Restricted Assets (Other) | | 0 | 0 | 0 | 0 | 0% | |
| Transfers from Restricted Asset (Other) | | 0 | 0 | 0 | 0 | 0% | |
| ADD Net Current Assets July 1 B/Fwd | 5 | 1,743,396 | 1,743,396 | 1,743,396 | 0 | 0% | |
| Net Current Assets - Unspent Grants | | 0 | 0 | 0 | 0 | 0% | |
| LESS Net Current Assets Year to Date | 5 | <u>(340,761)</u> | <u>514,982</u> | <u>1,155,698</u> | <u>640,716</u> | <u>-124%</u> | <u>▼</u> |
| Amount Raised from Rates | | <u>(2,329,766)</u> | <u>(2,329,766)</u> | <u>(2,330,760)</u> | <u>(995)</u> | <u>0%</u> | |

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

1. Please note that the rates were raised in August but this schedule is not date sensitive

Material Variances Symbol

Above Budget Expectations Greater than 10% and \$5,000 ▲

Below Budget Expectations Less than 10% and \$5,000 ▼

SHIRE OF PINGELLY
FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023
Report on Significant variances Greater than 10% and \$5,000

Purpose

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. The material variance adopted by Council for the current year is an Actual Variance exceeding 10% and a value greater than \$5,000.

PROGRAM VARIATIONS

REPORTABLE OPERATING REVENUE VARIATIONS

General Purpose Funding

The variance relates to the additional receipt of FAGS Grant Funding of \$24,163, and Interest received 26,459 12% ▲

Governance

The variance relates to reimbursements for water, power and Councillor training, together with rental charges profiling of monthly budgets and quarterly invoicing. 6,286 19% ▲

Law Order and Public Safety

The variance relates to the profile timing of both the ESL operating grants revenue received 24,907 675,401 414% ▲
 Fire mitigation grant revenue not yet received. (110,500)
 DFES Fire Tender West Pingelly delivered - Unbudgeted DFES controlled 407,843
 DFES SES Crash Tender - Unbudgeted DFES controlled 355,500

Education and Welfare

The main variance relates to increased reimbursements from Pingelly Somerset Alliance, the timing of the receipt of Age is just a number and Seniors week grants and charges for the Preschool (5,184) -35% ▼

Recreation and Culture

The variances relate to the budget profiling for the PRACC Lighting, Event revenue and the Pocket Park grant revenue. Sulkies and Buggies revenue has been brought to account in accordance with AASB1058 (96,596) -40% ▼
 PRACC Lighting - profile timing (25,000)
 Sulkies and Buggies Grant (AASB 15) (11,470)
 Youth Precinct (50,038)
 Water Supply to Parks Grant (AASB 15) (23,596)
 Pingelly Pocket Park (AASB 1058) (15,029)
 Queens Commemoration Tree Planting Grant (AASB15) 12,099
 Insurance Claims - unbudgeted 9,735
 PRACC Reimbursements 5,772

Transport

The variance relates to the timing of the receipt of mainroads grant funding and LRCI grant funding for the PRACC Car Park and Lighting with the budget profiling (501,846) -54% ▼

Economic Services

Other Economic Services small grants income is currently brought to account as the grant is spent AASB 1058. Hence the profile timing differs from the budget. (157,025) -76% ▼
 (40,763)
 Building Licences 1,142
 Caravan Park revenue is over budget 2,333
 Standpipe revenue is under budget (11,842)
 LRCI Caravan Park & Signage & Streetscape (AASB 15) (109,144)

Other Property and Services

There have been no private works jobs undertaken or revenue raised. (40,753)
 Worker's Compensation revenue is not budgeted 17,594
 Drum Muster revenue profile timing (581)
 Diesel Fuel rebate (1,206)

REPORTABLE OPERATING EXPENSE VARIATIONS

Law, Order, Public Safety

The variance predominantly relates to budget profiling for Bushfire Mitigation Activities - No grant will be received for this financial year and SES & BFB ESL expenses 87,258 28% ▼
 BFB ESL expenditure (39,923)
 SES ESL expenditure 12,176
 Emergency Services training 14,496
 Fire mitigation expenses - No grant funding will be adjusted at budget review 116,869
 Depreciation (13,309)

Community Amenities

The variance relates to a timing issue for the following: 23,900 10% ▼
 Domestic refuse collection, recycling and refuse site maintenance 22,187
 Old Roads Board building maintenance over budget (timing) (1,213)
 Town planning expense 1,826
 Town cemetery expense 5,498
 Burial expense over budget - recovered in additional revenue (2,217)

Economic Services

The variance relates to the profile timing for area promotion, Caravan Park maintenance, unspent community grants, stand pipe maintenance and admin allocation. 65,328 20% ▼
 Area Promotion 29,366
 Caravan Park building/ grounds maintenance over budget (4,168)
 Standpipe maintenance 6,196
 Childcare subsidy (grant funded) 18,246
 People of Pingelly grant 19,423

Other Property and Services

(34,866) -79% ▲
 Public works and overheads recovery (17,272)
 Workers Compensation (reimbursed) (17,594)

SHIRE OF PINGELLY
FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023
Report on Significant variances Greater than 10% and \$5,000

REPORTABLE NON-CASH VARIATIONS

| | | | |
|--|--|--------|---------|
| (Profit)/Loss on Asset Disposals | | 19,430 | -389% ▲ |
| Written off Right of use copier - non cash | | | |

NATURE AND TYPE VARIATIONS

REPORTABLE OPERATING REVENUE VARIATIONS

| | | | |
|---|-----------|-----------|--------|
| Operating Grants & Subsidies | | (72,099) | -14% ▼ |
| FAGS Grant, ESL, MRWA and Small Grants are over budget | 76,583 | | |
| Fire Mitigation Grant to be removed during budget review | (110,500) | | |
| Small grants are under budget - AASB1058 | (38,182) | | |
| Fees and Charges | | (53,223) | -16% ▼ |
| Private Works | (40,753) | | |
| Standpipes | (11,842) | | |
| Interest Earnings | | 8,029 | 35% ▲ |
| Term Deposit Interest received | 6,415 | | |
| Other Revenue | | 41,863 | 94% ▲ |
| Workers compensation, Insurance Claims, Training reimbursements were higher than budgeted less the diesel fuel rebate | | | |

REPORTABLE OPERATING EXPENSE VARIATIONS

| | | | |
|-------------------------------------|----------|---------|-------|
| Materials and Contracts | | 289,807 | 26% ▼ |
| Fuels & Oils, and parts and repairs | (42,045) | | |
| Council Plans | 11,663 | | |
| Consultants | 10,531 | | |
| SES | 14,496 | | |
| SES Emergency Training | 14,869 | | |
| ESL Expenditure | (40,008) | | |
| Audit | 15,008 | | |
| Bushfire mitigation | 128,814 | | |
| Refuse Site maintenance & charges | 17,371 | | |
| PRACC building operations | 28,386 | | |
| Rural Road Maintenance & bridges | 54,716 | | |
| Area Promotion | 29,366 | | |
| Community grants programs | 31,674 | | |
| Avertising | 6,646 | | |
| Other Expenditure | | 22,996 | 40% ▼ |
| Job Training | 12,397 | | |
| Community Grants | 5,398 | | |
| Insurance works | 3,291 | | |

Non Operating Grants

REPORTABLE CAPITAL EXPENDITURE VARIATIONS

| | | | |
|---|----------|-----------|---------|
| Purchase of Land & Buildings | | 254,913 | 74% ▼ |
| Building capex - Sulkies and buggies (profile timing) | 48,970 | | |
| Building capex - PRACC Carpark & Drainage (profile timing) | 23,541 | | |
| Building capex - Fire Shed Schedule 5 | 132,404 | | |
| Building capex - Caravan Park Improvements | 49,998 | | |
| Purchase of Furniture & Equipment | | 18,561 | 86% ▼ |
| Only the PRACC Sign has been purchased | | | |
| Purchase of Plant & Equipment | | (438,244) | -114% ▲ |
| The BFB Fire Tender was not budgeted but will be brought to account during the budget review process | | | |
| Purchase of Road Infrastructure Assets | | 192,589 | 43% ▼ |
| Jingaring Road is completed and Wikepin Pingelly Road is work in progress. | | | |
| Purchase of Infrastructure Assets - Footpaths | | 11,276 | 92% ▼ |
| Footpath construction has been scheduled for February 2023 | | | |
| Purchase of Infrastructure Assets - Parks & Ovals | | 273,180 | 78% ▼ |
| The variance of park capital expenditure relates to the Youth Park, Pocket park and solar lighting yet to start | | | |
| Parks capex -Youth Park | 250,194 | | |
| Park capex - Pingelly Pocket Park | 30,529 | | |
| Park capex - Solar Lighting | 4,998 | | |
| Park Capex Water Improvements | (12,541) | | |
| Purchase of Infrastructure Assets - Other | | 6,144 | 5% ▼ |
| Infrastructure other capex - The signage and streetscape has not yet commenced | 59,144 | | |
| WA Bike Network construction will commence February 2023 | -53,000 | | |

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023

| | 2022/23 Adopted Budget \$ | 2022/23 YTD Budget \$ | January 2022 YTD Actual \$ |
|---|------------------------------------|--------------------------------|--|
| 1. ACQUISITION OF ASSETS | | | |
| The following assets have been acquired during the period under review: | | | |
| <u>By Program</u> | | | |
| <u>Administration</u> | | | |
| Furniture And Equipment | 37,150 | 21,665 | 3,104 |
| Law, Order & Public Safety | | | |
| <u>Fire Prevention</u> | | | |
| Plant Purchase - Schedule 5 Bfb | 261,300 | 261,300 | 407,844 |
| Plant Purchase - Scedule 5 Ses | 0 | 0 | 355,501 |
| Building Purchase Schedule 5 | 463,414 | 132,404 | 0 |
| Education & Welfare | | | |
| <u>Education</u> | | | |
| Building Purchase - Education Schedule 8 | 50,000 | 0 | 0 |
| Recreation & Culture | | | |
| <u>Public Halls Civic Centres</u> | | | |
| Sulkies & Buggies | 150,000 | 87,500 | 38,530 |
| <u>Other Recreation & Sport</u> | | | |
| Capex - Infra Parks & Ovals | 128,000 | 63,999 | 76,540 |
| Pingelly Pocket Park - Expenditure | 31,000 | 31,000 | 471 |
| Youth Precinct | 250,194 | 250,194 | - |
| Solar Lighting Rec And Culture | 5,000 | 4,998 | - |
| <u>Other Culture</u> | | | |
| Capex - Pracc Carpark And Drainage | 40,368 | 23,541 | - |
| Pracc Lighting Project | 50,000 | 50,000 | 50,000 |
| Transport | | | |
| <u>Construction - Roads, Bridges, Depots</u> | | | |
| Furniture & Equipment | | | |
| Furniture & Equipment Purchase - Schedule 12 | 0 | 0 | - |
| Bridges | | | |
| Capex - Review Street Bridge # 5165 0.94Slk | 204,650 | 40,928 | 2,418 |
| Roads Construction | | | |
| Somerset Street | 137,597 | 45,865 | - |
| Crsf Jingaring Road Gravel Resheeting | 173,318 | 101,094 | 187,527 |
| Capex - Rrg Wickepin Pingelly Slk 7.9-9.0 | 516,429 | 301,238 | 68,081 |
| Wa Bicycle Network Schedule 12 | 260,000 | 52,000 | 105,000 |
| Footpath Construction | | | |
| Footpaths - Construction | 12,244 | 12,240 | 964 |
| <u>Road Plant Purchases</u> | | | |
| Replacement Tipper Truck | 70,000 | 70,000 | 35,000 |
| Capex - Psm01 Upgrade 2014 Holden Colorado | 34,000 | 34,000 | 25,200 |
| Upgrade Tipper Truck | 20,000 | 20,000 | - |
| Economic Services | | | |
| <u>Tourism & Area Promotion</u> | | | |
| Caravan Park Improvements - Chalets | 50,000 | 49,998 | 0 |
| Signage & Streetscape | 60,000 | 60,000 | 856 |
| | <u>3,004,664</u> | <u>1,713,964</u> | <u>1,357,035</u> |
| <u>By Class</u> | | | |
| Buildings | 803,782 | 343,443 | 88,530 |
| Furniture & Equipment | 37,150 | 21,665 | 3,104 |
| Right of Use Asset - P & E | 0 | 0 | - |
| Plant & Equipment | 385,300 | 385,300 | 823,544 |
| Infrastructure - Roads | 827,344 | 448,197 | 255,608 |
| Infrastructure - Footpaths | 12,244 | 12,240 | 964 |
| Infrastructure - Kerbs & Drains | 0 | 0 | 0 |
| Infrastructure - Parks & Ovals | 414,194 | 350,191 | 77,011 |
| Infrastructure - Bridges | 204,650 | 40,928 | 2,418 |
| Infrastructure - Other | 320,000 | 112,000 | 105,856 |
| | <u>3,004,664</u> | <u>1,713,964</u> | <u>1,357,035</u> |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023

2. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

By Program

| Asset No | | Written Down Value | | Sale Proceeds | | Profit(Loss) | |
|----------|---|--------------------|--------------|---------------|--------------|-------------------|--------------------|
| | | 2022/23 | January 2022 | 2022/23 | January 2022 | 2022/23 | January 2022 |
| | | Budget | Actual | Budget | Actual | Budget | Actual |
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| PSM01 | Transport PSM01 - 2014 Holden Colorado 4 X 4 PN810 Right of Use Copier | 17,000 | 0 24,430 | 12,000 | 0 | (5,000) 0 0 | 0 (24,430) 0 |
| | | 17,000 | 24,430 | 12,000 | 0 | (5,000) | (24,430) |

By Class of Asset

| Asset No | | Written Down Value | | Sale Proceeds | | Profit(Loss) | |
|----------|---|--------------------|--------------|---------------|--------------|--------------|---------------|
| | | 2022/23 | January 2022 | 2022/23 | January 2022 | 2022/23 | January 2022 |
| | | Budget | Actual | Budget | Actual | Budget | Actual |
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| PSM01 | Plant & Equipment PSM01 - 2014 Holden Colorado 4 X 4 PN810 ROU Asset Plant & Equipment Right of Use Copier | 17,000 | 0 24,430 | 12,000 | 0 0 | (5,000) 0 | 0 (24,430) |
| | | 17,000 | 24,430 | 12,000 | 0 | (5,000) | (24,430) |

Summary

Profit on Asset Disposals
Loss on Asset Disposals

| 2022/23 Adopted Budget \$ | January 2022 Actual \$ |
|------------------------------------|---------------------------------|
| 0 | 0 |
| (5,000) | (24,430) |
| (5,000) | (24,430) |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

| Particulars | Principal 1-Jul-22 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|---|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
| | | 2022/23 Budget \$ | 2022/23 Actual \$ | 2022/23 Budget \$ | 2022/23 Actual \$ | 2022/23 Budget \$ | 2022/23 Actual \$ | 2022/23 Budget \$ | 2022/23 Actual \$ |
| Education & Welfare | | | | | | | | | |
| Loan 120 - SSL Pingelly Cottage Homes * | 113,589 | 0 | 0 | 19,920 | 9,802 | 93,669 | 103,787 | 7,032 | 4,262 |
| Recreation & Culture | | | | | | | | | |
| Loan 123 - Recreation and Cultural Centre | 1,849,207 | 0 | 0 | 109,450 | 54,155 | 1,739,757 | 1,795,052 | 76,712 | 45,395 |
| Loan 124 - Recreation and Cultural Centre | 1,097,502 | 0 | 0 | 1,097,502 | 1,097,502 | 0 | 0 | 3,586 | 3,468 |
| | 3,060,298 | 0 | 0 | 1,226,872 | 1,161,459 | 1,833,426 | 1,898,839 | 87,329 | 53,125 |

(*) Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.

3. INFORMATION ON LEASES

(b) Lease Repayments

| Particulars | Principal 1-Jul-22 | New Lease | | Lease Principal Repayments | | Lease Principal Outstanding | | Lease Interest Repayments | |
|---------------------------|-----------------------|-------------------------|-------------------------|-------------------------------|-------------------------|--------------------------------|-------------------------|------------------------------|-------------------------|
| | | 2022/23 Budget \$ | 2022/23 Actual \$ | 2022/23 Budget \$ | 2022/23 Actual \$ | 2022/23 Budget \$ | 2022/23 Actual \$ | 2022/23 Budget \$ | 2022/23 Actual \$ |
| Administration | | | | | | | | | |
| Photocopier Lease | 16,154 | 0 | 0 | 16,154 | 10,729 | 0 | 5,425 | 824 | 157 |
| Solar System-Admin Office | 8,914 | 0 | 0 | 3,442 | 2,550 | 5,472 | 6,364 | 592 | 327 |
| Server Lease | 32,798 | 0 | 0 | 8,788 | 6,549 | 24,010 | 26,249 | 1,932 | 1,185 |
| CCTV Server Lease | 16,201 | 0 | 0 | 3,971 | 2,956 | 12,230 | 13,245 | 818 | 688 |
| Grader Lease | 231,357 | 0 | 0 | 60,524 | 35,078 | 170,834 | 196,278 | 6,297 | 3,900 |
| Loader Lease | 86,570 | 0 | 0 | 15,000 | 11,328 | 71,570 | 0 | 5,564 | 4,857 |
| | 391,994 | 0 | 0 | 107,879 | 69,189 | 284,116 | 247,562 | 16,026 | 11,115 |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023

| | 2022/23 Adopted Budget \$ | January 2022 Actual \$ |
|--|------------------------------------|---------------------------------|
| 4. RESERVES | | |
| Cash Backed Reserves | | |
| (a) Leave Reserve | | |
| Opening Balance | 196,395 | 196,395 |
| Amount Set Aside / Transfer to Reserve | 185 | 653 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 196,580 | 197,048 |
| (b) Plant Reserve | | |
| Opening Balance | 85,124 | 85,125 |
| Amount Set Aside / Transfer to Reserve | 239,407 | 283 |
| Amount Used / Transfer from Reserve | (124,000) | 0 |
| | 200,531 | 85,408 |
| (c) Building and Recreation Reserve | | |
| Opening Balance | 374,932 | 374,933 |
| Amount Set Aside / Transfer to Reserve | 2,068 | 1,246 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 377,000 | 376,179 |
| (d) Electronic Equipment Reserve | | |
| Opening Balance | 54,793 | 54,793 |
| Amount Set Aside / Transfer to Reserve | 35,249 | 182 |
| Amount Used / Transfer from Reserve | (37,150) | 0 |
| | 52,892 | 54,975 |
| (e) Community Bus Reserve | | |
| Opening Balance | 43,979 | 43,979 |
| Amount Set Aside / Transfer to Reserve | 20,220 | 146 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 64,199 | 44,125 |
| (f) Swimming Pool Reserve | # | |
| Opening Balance | 33,072 | 33,072 |
| Amount Set Aside / Transfer to Reserve | 5,166 | 110 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 38,238 | 33,182 |
| (g) Refuse Site Rehab/Closure Reserve | | |
| Opening Balance | 16,236 | 16,236 |
| Amount Set Aside / Transfer to Reserve | 82 | 54 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 16,318 | 16,290 |
| (h) Tutanning Nature Reserve | | |
| Opening Balance | 1,997 | 1,997 |
| Amount Set Aside / Transfer to Reserve | 18 | 7 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 2,015 | 2,004 |
| (i) Wheatbelt Secondary Freight Network Reserve | | |
| Opening Balance | 40,000 | 40,000 |
| Amount Set Aside / Transfer to Reserve | 800 | 133 |
| Amount Used / Transfer from Reserve | 0 | 0 |
| | 40,800 | 40,133 |
| Total Cash Backed Reserves | 988,573 | 849,344 |

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023

| | 2022/23 Adopted Budget \$ | January 2022 Actual \$ |
|---|------------------------------------|---------------------------------|
| 4. RESERVES (Continued) | | |
| Cash Backed Reserves (Continued) | | |
| Summary of Transfers To Cash Backed Reserves | | |
| Transfers to Reserves | | |
| Leave Reserve | 185 | 653 |
| Plant Reserve | 239,407 | 283 |
| Building and Recreation Reserve | 2,068 | 1,246 |
| Electronic Equipment Reserve | 35,249 | 182 |
| Community Bus Reserve | 20,220 | 146 |
| Swimming Pool Reserve | 5,166 | 110 |
| Refuse Site Rehab/Closure Reserve | 82 | 54 |
| Tutanning Nature Reserve | 18 | 7 |
| Wheatbelt Secondary Freight Network Reserve | 800 | 133 |
| | <u><u>303,195</u></u> | <u><u>2,814</u></u> |
| Transfers from Reserves | | |
| Leave Reserve | 0 | 0 |
| Plant Reserve | (124,000) | 0 |
| Building Reserve | 0 | 0 |
| Electronic Equipment Reserve | (37,150) | 0 |
| Community Bus Reserve | 0 | 0 |
| Swimming Pool Reserve | 0 | 0 |
| Refuse Site Rehab/Closure Reserve | 0 | 0 |
| Tutanning Nature Reserve | 0 | 0 |
| Wheatbelt Secondary Freight Network Reserve | 0 | 0 |
| | <u><u>(161,150)</u></u> | <u><u>0</u></u> |
| Total Transfer to/(from) Reserves | <u><u>142,045</u></u> | <u><u>2,814</u></u> |

In accordance with council resolutions in relation to each reserve account, the propose for which the reserves are set aside are as follows:

Leave Reserve

- to be used to fund annual and long service leave requirements.

Plant Reserve

- to be used for the purchase of major plant.

Building and Recreation Reserve

- to be used to fund the renovation/purchase of Shire of Pingelly buildings and Recreation Infrastructure.

Electronic Equipment Reserve

- to be used to fund the purchase of administration computer system equipment.

Community Bus Reserve

- to be used to fund the change-over of the community bus.

Swimming Pool Reserve

- to be used to fund the upgrading of the swimming pool complex

Joint Venture Housing Reserve

- to be used for the future maintenance of the Joint Venture units

Refuse Site Rehab/Closure Reserve

- to be used to facilitate the rehabilitation/closure of the town refuse site.

Tutanning Nature Reserve

- to be used for the operations, improvements and promotion of the Tutanning Nature Reserve

Wheatbelt Secondary Freight Network Reserve

- to be used for the Shire of Pingelly's contribution for Infrastructure renewal for future Wheatbelt Secondary Freight network capital renewal

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023

| | 2022/2023 June Actual \$ | January 2022 Actual \$ |
|--|---|---|
| 5. NET CURRENT ASSETS | | |
| Composition of Estimated Net Current Asset Position | | |
| CURRENT ASSETS | | |
| Cash - Unrestricted | 2,595,254 | 566,676 |
| Cash - Restricted Unspent Grants | | 814,040 |
| Cash - Restricted Unspent Loans | 0 | (0) |
| Cash - Restricted Bonds & Deposits | 14,384 | 13,525 |
| Cash - Restricted Reserves | 846,529 | 849,343 |
| Receivables (Budget Purposes Only) | 0 | 0 |
| Rates Outstanding | 222,839 | 476,083 |
| Sundry Debtors | 303,291 | 173,801 |
| Provision for Doubtful Debts | (1,003) | (1,003) |
| Gst Receivable | 0 | 12,537 |
| Contract Asset | 0 | 0 |
| Loans - clubs/institutions | 19,920 | 10,119 |
| Accrued Income/Payments In Advance | 4,644 | 0 |
| Investments | 5,000 | 5,000 |
| Inventories | 19,694 | 7,651 |
| | <u>4,030,553</u> | <u>2,927,772</u> |
| LESS: CURRENT LIABILITIES | | |
| Payables and Provisions (Budget Purposes Only) | 0 | - |
| Sundry Creditors | (308,739) | (5,709) |
| Accrued Interest On Loans | (369) | (7,308) |
| Accrued Salaries & Wages | (54,117) | - |
| Bonds & Deposits Held | (14,384) | (13,595) |
| Income In Advance | * | (106,212) |
| Gst Payable | 0 | (5,975) |
| Payroll Creditors | 0 | - |
| Contract Liabilities | 0 | - |
| Performance Obligation Liability | (807,235) | (707,828) |
| Prepaid Rates Liability | (31,549) | (31,705) |
| Current Lease Liability | (107,688) | (38,498) |
| Accrued Expenses | (59,083) | (1,138) |
| PAYG Liability | 0 | (33,417) |
| Other Payables | (12,871) | 5,275 |
| Current Employee Benefits Provision | (373,024) | (373,024) |
| Current Loan Liability | (1,226,872) | (65,414) |
| | <u>(3,123,290)</u> | <u>(1,384,547)</u> |
| NET CURRENT ASSET POSITION | 907,263 | 1,543,225 |
| Less: Cash - Reserves - Restricted | (846,529) | (849,343) |
| Less: Cash - Unspent Grants/Loans - Fully Restricted | 0 | 0 |
| Less: Current Loans - Clubs / Institutions | (19,920) | (10,119) |
| Less: Investments | (5,000) | (5,000) |
| Add Back : Component of Leave Liability not Required to be Funded | 373,024 | 373,024 |
| Add Back : Current Loan Liability | 1,226,872 | 65,414 |
| Add Back : Current Lease Liability | 107,688 | 38,498 |
| Adjustment in Accounting policies | 0 | 0 |
| Adjustment for Trust Transactions Within Muni | 0 | (70) |
| ESTIMATED SURPLUS/(DEFICIENCY) C/FWD | <u>1,743,396</u> | <u>1,155,698</u> |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023

6. RATING INFORMATION

| RATE TYPE | Rate in \$ | Number of Properties | Rateable Value \$ | 2022/23 Rate Revenue \$ | 2022/23 Interim Rates \$ | 2022/23 Back Rates \$ | 2022/23 Total Revenue \$ | 2022/23 Adopted Budget \$ |
|--------------------------------------|-----------------------|-------------------------------------|----------------------------------|--|---|--|---|--|
| General Rate | | | | | | | | |
| GRV - Residential | 0.13417 | 318 | 3,624,452 | 486,293 | 2,778 | | 489,071 | 486,282 |
| GRV - Rural Residential | 0.13417 | 65 | 807,924 | 108,399 | | | 108,399 | 108,397 |
| GRV - Commercial/Industrial | 0.13417 | 28 | 396,080 | 53,142 | | | 53,142 | 53,141 |
| GRV - Townsites | 0.13417 | 12 | 144,560 | 19,396 | | | 19,396 | 19,395 |
| UV - Broadacre Rural | 0.008550 | 232 | 173,853,000 | 1,486,443 | (1,452) | | 1,484,991 | 1,486,791 |
| Non Rateable | | | | | | | | |
| Sub-Totals | | 655 | 178,826,016 | 2,153,673 | 1,326 | 0 | 2,154,999 | 2,154,006 |
| Minimum Rates | Minimum \$ | | | | | | | |
| GRV - Residential | 993 | 62 | 85,646 | 61,566 | | | 61,566 | 61,566 |
| GRV - Rural Residential | 993 | 24 | 56,220 | 23,832 | | | 23,832 | 23,832 |
| GRV - Commercial/Industrial | 993 | 14 | 58,080 | 13,902 | | | 13,902 | 13,902 |
| GRV - Townsites | 993 | 8 | 17,185 | 7,944 | | | 7,944 | 7,944 |
| UV - Broadacre Rural | 993 | 69 | 5,157,530 | 68,517 | | | 68,517 | 68,517 |
| Sub-Totals | | 177 | 5,374,661 | 175,761 | 0 | 0 | 175,761 | 175,761 |
| Ex Gratia Rates | | | | | | | 2,330,760 | 2,329,767 |
| Movement in Excess Rates | | | | | | | 0 | 236 |
| Total Amount of General Rates | | | | | | | 2,330,760 | 2,330,003 |
| Specified Area Rates | | | | | | | 0 | 0 |
| Ex Gratia Rates | | | | | | | 0 | 0 |
| Total Rates | | | | | | | 2,330,760 | 2,330,003 |

All land except exempt land in the Shire of Pingelly is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023

7. OPERATING STATEMENT

| | January 2022 Actual \$ | 2022/23 Adopted Budget \$ | 2021/22 Actual \$ |
|---|---------------------------------|------------------------------------|-------------------------|
| OPERATING REVENUES | | | |
| Governance | 39,522 | 57,225 | 119,335 |
| General Purpose Funding | 2,579,975 | 2,753,872 | 4,085,151 |
| Law, Order, Public Safety | 838,441 | 1,043,001 | 329,529 |
| Health | 2,078 | 2,461 | 2,423 |
| Education and Welfare | 9,637 | 23,041 | 14,676 |
| Housing | 0 | 0 | 0 |
| Community Amenities | 207,470 | 220,740 | 212,823 |
| Recreation and Culture | 147,011 | 628,010 | 998,919 |
| Transport | 426,735 | 1,593,395 | 905,168 |
| Economic Services | 50,404 | 229,095 | 76,254 |
| Other Property and Services | 26,646 | 59,379 | 146,601 |
| TOTAL OPERATING REVENUE | 4,327,919 | 6,610,219 | 6,890,879 |
| OPERATING EXPENSES | | | |
| Governance | 268,061 | 459,665 | 443,219 |
| General Purpose Funding | 128,364 | 226,770 | 197,522 |
| Law, Order, Public Safety | 227,466 | 513,836 | 484,666 |
| Health | 106,752 | 184,622 | 170,240 |
| Education and Welfare | 71,063 | 111,862 | 102,878 |
| Housing | 0 | 0 | 0 |
| Community Amenities | 213,877 | 406,344 | 356,483 |
| Recreation & Culture | 952,672 | 1,509,928 | 1,405,558 |
| Transport | 1,617,003 | 2,877,742 | 2,805,130 |
| Economic Services | 267,881 | 526,663 | 397,576 |
| Other Property and Services | 79,250 | 7,214 | 40,817 |
| TOTAL OPERATING EXPENSE | 3,932,389 | 6,824,647 | 6,404,090 |
| CHANGE IN NET ASSETS RESULTING FROM OPERATIONS | 395,530 | (214,427) | 486,788 |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023

8. STATEMENT OF FINANCIAL POSITION

| | January 2022 Actual \$ | 2021/22 Actual \$ |
|--------------------------------------|---|----------------------------------|
| CURRENT ASSETS | | |
| Cash and Cash Equivalents | 2,230,059 | 3,441,783 |
| Investments Current | 5,000 | 5,000 |
| Trade and Other Receivables | 671,538 | 549,692 |
| Inventories | 7,651 | 19,694 |
| Restricted Cash - Bonds & Deposits | 13,525 | 14,384 |
| TOTAL CURRENT ASSETS | 2,927,773 | 4,030,553 |
| NON-CURRENT ASSETS | | |
| Other Receivables | 168,110 | 168,110 |
| Inventories | 0 | 0 |
| Property, Plant and Equipment | 24,090,196 | 23,550,977 |
| Infrastructure | 65,296,172 | 66,075,824 |
| Investments Non Current | 58,353 | 58,353 |
| TOTAL NON-CURRENT ASSETS | 89,612,831 | 89,853,264 |
| TOTAL ASSETS | 92,540,604 | 93,883,817 |
| CURRENT LIABILITIES | | |
| Trade and Other Payables | 932,515 | 1,509,011 |
| Long Term Borrowings | 65,414 | 1,226,872 |
| Provisions | 373,024 | 373,024 |
| Bonds & Deposits Liability | 13,595 | 14,384 |
| TOTAL CURRENT LIABILITIES | 1,384,548 | 3,123,291 |
| NON-CURRENT LIABILITIES | | |
| Trade and Other Payables | 284,307 | 284,306 |
| Long Term Borrowings | 1,833,427 | 1,833,427 |
| Provisions | 23,656 | 23,656 |
| TOTAL NON-CURRENT LIABILITIES | 2,141,390 | 2,141,389 |
| TOTAL LI/ 10 | 3,525,938 | 5,264,680 |
| NET ASSETS | 89,014,666 | 88,619,137 |
| EQUITY | | |
| Retained Surplus | 32,944,798 | 32,592,083 |
| Reserves - Cash Backed | 849,343 | 806,529 |
| Revaluation Surplus | 55,220,525 | 55,220,525 |
| TOTAL EQUITY | 89,014,666 | 88,619,137 |

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JANUARY 2023 TO 31 JANUARY 2023

9. FINANCIAL RATIOS

| | 2022 YTD | 2021 |
|-------------------------|-------------|--------|
| Current Ratio | 1.25 | 1.68 |
| Operating Surplus Ratio | (0.29) | (0.18) |

The above ratios are calculated as follows:

Current Ratio
$$\frac{(\text{Current Assets MINUS Restricted Assets})}{(\text{Current Liabilities MINUS Liabilities Associated with Restricted Assets})}$$

Purpose:

This is a modified commercial ratio designed to focus on the liquidity position of a local government that has arisen from past year's transactions.

Standards:

The standard is not met if the ratio is lower than 1:1 (less than 100%)

Below Std

The standard is met if the ratio is greater than 1:1 (100% or greater)

Std met

A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments.

This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.

Operating Surplus Ratio
$$\frac{(\text{Operating Revenue MINUS Operating Expense})}{(\text{Own Source Operating Revenue})}$$

Purpose:

This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes.

Standards:

Basic Standard is not met less than < 1% (< 0.01)

Below Std

Basic Standard between 1% and 15% (0.01 and 0.15)

Basic Std

Advanced Standard greater than > 15% | 10

Adv Std

SHIRE OF PINGELLY
RESTRICTED CASH RECONCILIATION
31 January 2023

| Restricted Grants/Funds Received | Projects | GL/Job Account | Total Restricted Funds | Year to date expenditure year to 30 June 2022 | Actual Expenditure current year 2022/23 | Restricted Funds Remaining |
|--|--------------------------------|-----------------------|------------------------------|--|--|-------------------------------|
| Review Street Bridge Special Funding | Transport | BR005 | 136,000 | - | 2,418 | 133,582 |
| PRACC Lighting, Drainage & Landscaping (LRCI 3) | Recreation & Culture | LP001 | 56,250 | - | 50,000 | 6,250 |
| Sulkies and Buggies (LRCI 3) | Recreation & Culture | 11ES | 75,000 | - | 38,530 | 36,470 |
| Youth Precinct, Memorial Park & Pump Track (LRCI 3) | Recreation & Culture | IP008 | 187,646 | - | | 187,646 |
| Signage Streetscape Upgrades (LRCI 3) | Tourism | SS001 | 45,000 | - | 856 | 44,144 |
| Caravan Park Improvements (LRCI 3) | Tourism | BU046 | 37,500 | - | | 37,500 |
| Roads to Recovery Cfwd | Transport | RRG05 | 7,132 | - | 7,132 | - |
| WA Cycle Network All Aged shared path | Department of Transport | BIC01 | 39,000 | | 39,000 | - |
| Pingelly Pocket Park - RAC | Recreation & Culture | IP007 | 31,000 | - | 471 | 30,529 |
| DFES West Pingelly Fireshed | Law Order & Public Safety | 0596 | 231,707 | - | | 231,707 |
| Heritage Survey & Listing (Dept Planning) | Recreation & Culture | 135C | 20,000 | - | 4,559 | 15,441 |
| Regional Childcare attraction and retention grant | Other Economic Services | CG027 | 18,250 | - | | 18,250 |
| Pingelly Youth Strategy | Other Economic Services | CG009 | 10,000 | - | 909 | 9,091 |
| Queens Jubilee Tree Planting | Recreation & Culture | TG9 | 20,000 | - | 12,099 | 7,901 |
| Live & Local Music | Recreation & Culture | CG022 | 13,000 | 4,786 | 7,176 | 1,037 |
| Keep Australia Beautiful Butt Poles (Dept Environment) | Recreation & Culture | 1175 | 4,920 | - | 3,504 | 1,416 |
| RACIP(Regional Arts and Cultural Investment Program) Leveraged Cultural Planning | Recreation & Culture | 135C | 50,000 | 25,000 | | 25,000 |
| People of Pingelly Past and Present | Other Communitites | CG026 | 44,895 | 19,000 | 25,468 | 427 |
| Seniors Weeks | Other Communitites | 0805 | 1,000 | | | 1,000 |
| Age is just a number | Recreation & Culture | CD032 | 5,000 | - | | 5,000 |
| Australia Day | | | 23,998 | | 2,349 | 21,650 |
| Sub Total | | | | | | 814,040 |
| Total Restricted Grant Funds | | | | | | 814,040 |
| Available Cash | | GL/Job Account | Interest Rate | | | Balance |
| Municipal Bank | Muni Fund Bank | 0111 | 0 | | | (550,982.94) |
| Municipal Bank | Muni Fund Interest Bearing A/C | 0111 | 0.05% | | | 1,130,655.59 |
| Municipal Bank - TDA | Muni Fund Bank TDA | 0111 | 0.15% | | | 800,493.15 |
| Municipal Bank | Till Float SES | 0112 | | | | 50.00 |
| Municipal Bank | Till Float | 0113 | | | | 200.00 |
| Municipal Bank | Petty Cash on hand | 0114 | | | | 300.00 |
| Total Cash | | | | | | 1,380,715.80 |
| Less Restricted Cash | | | | | | (814,040.25) |
| Total Unrestricted Cash | | | | | | 566,675.55 |

15.2 Accounts Paid by Authority – December 2022 & January 2023

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

Summary

Council is requested to receive the list of accounts paid by authority for the months of December 2022 and January 2023.

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 2022/2023 Budget.

Consultation

Nil

Statutory Environment

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

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.

(2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

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

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

Policy Implications

There are no policy implications arising from this amendment.

Financial Implications

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

Strategic Implications

| | |
|----------------|---|
| Goal 5 | Innovation Leadership and Governance |
| Outcome 5.6 | Financial systems are effectively managed |
| Strategy 5.6.1 | Financial management and reporting systems are able to deliver on all administrative and management functions (including reporting) and long-term financial planning requirements |

Risk Implications

| | |
|---|---|
| Risk | Failure to present a detailed listing of payments in the prescribed form would result in non-compliance with the Local Government (Financial Management) Regulations 1996, which may result in a qualified audit. |
| Risk Rating (Prior to Treatment or Control) | Low (2) |
| Principal Risk Theme | Reputational / Legislative |
| Risk Action Plan (Controls or Treatment Proposed) | Nil |

| Consequence Likelihood | | Insignificant | Minor | Moderate | Major | Catastrophic |
|------------------------|---|---------------|------------|------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 |
| Almost Certain | 5 | Medium (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| Likely | 4 | Low (4) | Medium (8) | High (12) | High (16) | Extreme (20) |
| Possible | 3 | Low (3) | Medium (6) | Medium (9) | High (12) | High (15) |
| Unlikely | 2 | Low (2) | Low (4) | Medium (6) | Medium (8) | High (10) |
| Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Medium (5) |

Voting Requirements

Simple Majority

Officer's Recommendation and Council Decision:

13222 Moved: Cr Hotham Seconded: Cr Narducci

That Council receive the Accounts for Payments for December 2022 and January 2023 as authorised under delegated authority and in accordance with the Local Government (Financial Management) Regulations 1996:

To 31 December 2022:

| | |
|-------------------|--------------|
| Municipal Account | \$135,663.96 |
| Trust Account | \$300.00 |

To 31 January 2023:

| | |
|-------------------|--------------|
| Municipal Account | \$367,729.43 |
|-------------------|--------------|

CARRIED 6/0

Councillor comments in support of the motion:

Nil

Councillor comments in opposing the motion:

Nil

SHIRE OF PINGELLY

ACCOUNTS PAID PRESENTED FOR ENDORSEMENT DECEMBER 2022

| EFT NUMBER | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE AMOUNT | TOTAL |
|------------------|-------------------|---|---|-----------|----------------|-----------------|
| EFT9565 | 19/12/2022 | EXCHANGE TAVERN | ACCOMMODATION | 1 | | 320.00 |
| INV 40975 | 14/11/2022 | EXCHANGE TAVERN | 2 QUEEN ROOMS FOR 2 NIGHTS 14/11/2022 TO 15/11/2022 AUDITORS | | 320.00 | |
| EFT9566 | 19/12/2022 | STATE LIBRARY OF WESTERN AUSTRALIA | FREIGHT RECOUP | 1 | | 173.54 |
| INV RI034036 | 23/11/2022 | STATE LIBRARY OF WESTERN AUSTRALIA | JULY TO DECEMBER 2022 - LIBRARY SERVICES | | 173.54 | |
| EFT9567 | 19/12/2022 | MARIANNA CARLUCCI | REIMBURSEMENT | 1 | | 53.80 |
| INV 19122022 | 19/12/2022 | MARIANNA CARLUCCI | CONTRACTOR MOP HEADS - TOWN HALL | | 53.80 | |
| EFT9569 | 19/12/2022 | BUNNINGS BUILDING SUPPLIES | CONSUMABLES | 1 | | 140.54 |
| INV 2163/0012256 | 01/11/2022 | BUNNINGS BUILDING SUPPLIES | <i>TAPE MEASURE - JINGARING ROAD JOB</i> , DOOR MATS - ADMIN BUILDING | | 91.77 | |
| INV 2432/0019944 | 22/11/2022 | BUNNINGS BUILDING SUPPLIES | CHRISTMAS FITTINGS - CHRISTMAS VILLAGE | | 48.77 | |
| EFT9570 | 19/12/2022 | BELVEDERE NURSERY | PLANTS | 1 | | 100.00 |
| INV 2053 | 04/11/2022 | BELVEDERE NURSERY | MEMORIAL PARK | | 100.00 | |
| EFT9571 | 19/12/2022 | B.W. JAMES TRANSPORT PTY LTD | FREIGHT CHARGES | 1 | | 60.50 |
| INV J149863 | 25/10/2022 | B.W. JAMES TRANSPORT PTY LTD | TRANSPORT LIQUID CHLORINE FROM TELFORD INDUSTRIES | | 60.50 | |
| EFT9572 | 19/12/2022 | NARROGIN PLANT HIRE | HIRE OF PLANT | 1 | | 2,662.00 |
| INV 3315 | 17/10/2022 | NARROGIN PLANT HIRE | <i>HIRE OF TRAILER - JINGARING ROAD JOB</i> | | 2,662.00 | |
| EFT9573 | 19/12/2022 | WHEATBELT ELECTRICS | ELECTRICAL SERVICES | 1 | | 2,429.09 |
| INV 4514 | 30/10/2022 | WHEATBELT ELECTRICS | SWIMMING POOL KIOSK ROLLER SHUTTER | | 242.00 | |
| INV 4520 | 30/10/2022 | WHEATBELT ELECTRICS | INSTALLATION OF CIRCUIT BREAKERS - SHIRE DEPOT | | 406.52 | |
| INV 4521 | 01/11/2022 | WHEATBELT ELECTRICS | INSTALLATION OF LED SIGN AND EMERGENCY BACKUP SWITCHING - MEMORIAL PARK | | 1,780.57 | |
| EFT9574 | 19/12/2022 | WA CONTRACT RANGER SERVICES | RANGER SERVICES | 1 | | 914.38 |
| INV 4351 | 18/11/2022 | WA CONTRACT RANGER SERVICES | 08/11/2022 4.75 HRS, 14/11/2022 4 HRS | | 914.38 | |

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|----------------|-------------------|--|--|----------|----------|-----------------|
| EFT9575 | 19/12/2022 | E & MJ ROSHER PTY LTD | PARTS FOR PLANT | 1 | | 175.02 |
| INV 1449880 | 08/11/2022 | E & MJ ROSHER PTY LTD | KUBOTA MOWER DECK PARTS | | 175.02 | |
| EFT9576 | 19/12/2022 | MATILDA AUTO PARTS | CONSUMABLES | 1 | | 1,320.00 |
| INV 260901 | 07/11/2022 | MATILDA AUTO PARTS | OIL FOR DEPOT WORKSHOP | | 1,320.00 | |
| EFT9577 | 19/12/2022 | PINGELLY TYRE SERVICE | PARTS FOR PLANT | 1 | | 1,682.00 |
| INV 8062 | 17/10/2022 | PINGELLY TYRE SERVICE | BATTERY - MAINTENANCE TRUCK PT19 | | 202.00 | |
| INV 8126 | 28/10/2022 | PINGELLY TYRE SERVICE | 2 X BATTERIES - MOTOR GRADER PG7, 1 X TYRE REPAIR - FAST FILL TRAILER PBF3 | | 909.00 | |
| INV 8138 | 04/11/2022 | PINGELLY TYRE SERVICE | 1 X BATTERY MITSUBISHI TRITON PC22 | | 199.00 | |
| INV 8093 | 15/11/2022 | PINGELLY TYRE SERVICE | 1 X BATTERY - PRACC FIRE PUMP | | 372.00 | |
| EFT9578 | 19/12/2022 | EASTERN HILLS SAWS & MOWERS PTY LTD | PART FOR SMALL PLANT | 1 | | 67.50 |
| INV 49618 | 04/11/2022 | EASTERN HILLS SAWS & MOWERS PTY LTD | WIPPER SNIPPER CORD | | 67.50 | |
| EFT9579 | 19/12/2022 | LANSDELL FAMILY MUSIC | LIVE ENTERTAINMENT | 1 | | 300.00 |
| INV 014 | 23/11/2022 | LANSDELL FAMILY MUSIC | 1 SET - LIVE PERFORMANCE | | 300.00 | |
| EFT9580 | 19/12/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | CONSUMABLES | 1 | | 448.26 |
| INV 25012039 | 11/07/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | TOILET SEAT - PIONEER PARK MAINTENANCE | | 14.74 | |
| INV 25012990 | 18/08/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | SANDING DISKS - TOWN HALL | | 67.38 | |
| INV 25013133 | 24/08/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | CUTTING DISKS - DEPOT WORKSHOP | | 22.99 | |
| INV 25013494 | 07/09/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | SANDING BELTS & GLUE - TOWN HALL | | 173.31 | |
| INV 25015006 | 28/10/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | PAINT AN SEALANT - CARAVAN PARK | | 94.57 | |
| INV 25015007 | 28/10/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | PAINTING EQUIPMENT - TOWN HALL | | 24.40 | |
| INV 25015163 | 02/11/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | RETICULATION PARTS - REC GROUNDS | | 50.87 | |

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| EFT9581 | 19/12/2022 | PINGELLY RECREATION & CULTURAL CENTRE ASSOCIATION | CATERING | 1 | | 1,683.00 |
| INV 1344 | 10/11/2022 | PINGELLY RECREATION & CULTURAL CENTRE ASSOCIATION | SENIORS WEEK SUNDOWNER 2022 | | 1,100.00 | |
| INV 1358 | 24/11/2022 | PINGELLY RECREATION & CULTURAL CENTRE ASSOCIATION | MEETING 17 & 18 NOVEMBER PLUS PROJECTOR HIRE | | 583.00 | |
| EFT9582 | 19/12/2022 | PINGELLY SOMERSET ALLIANCE INC | WATER USAGE | 1 | | 193.00 |
| INV 1025 | 22/11/2022 | PINGELLY SOMERSET ALLIANCE INC | PINGELLY SENSORY GARDEN - 14/09/2022 TO 10/11/2022 | | 193.00 | |
| EFT9583 | 19/12/2022 | AUTOPRO NORTHAM | PARTS FOR PLANT | 1 | | 45.29 |
| INV 1029197 | 09/11/2022 | AUTOPRO NORTHAM | 2 X BELTS FOR MITSUBISHI TRITON, 1 X MULTIMETER | | 45.29 | |
| EFT9584 | 19/12/2022 | DOUGLAS EDWIN GOLDSMITH | LIVE ENTERTAINMENT | 1 | | 300.00 |
| INV 24112022 | 24/11/2022 | DOUGLAS EDWIN GOLDSMITH | 1 X SET - LIVE MUSIC | | 300.00 | |
| EFT9585 | 19/12/2022 | AMANDA ZOE MACDONALD | REIMBURSEMENT | 1 | | 70.25 |
| INV 1299688 | 18/11/2022 | AMANDA ZOE MACDONALD | FUEL FOR EMCS UTE BEING USED WHILE CAR BEING REPAIRED | | 70.25 | |
| EFT9586 | 19/12/2022 | AMBER MOULTON | LIVE AND LOCAL CURATOR | 1 | | 3,000.00 |
| INV 001 | 23/11/2022 | AMBER MOULTON | FEE FOR THE LIVE AND LOCAL PROJECT | | 3,000.00 | |
| EFT9587 | 19/12/2022 | TANYA RANSOM | LIVE ENTERTAINMENT | 1 | | 150.00 |
| INV 364 | 28/11/2022 | TANYA RANSOM | 1 X SET - LIVE MUSIC | | 150.00 | |
| EFT9589 | 22/12/2022 | TELSTRA | TELEPHONE AND INTERNET CHARGES - 11/12/2022 TO 10/01/2022 | 1 | | 1,182.76 |
| INV 990000002390 | 12/12/2022 | TELSTRA | MOBILE CHARGES - 11/11/2022 TO 10/12/2022 | | 400.79 | |
| INV K887529790-2 | 18/12/2022 | TELSTRA | ADMIN TELEPHONE & INTERNET CHARGES - 11/12/2022 TO 10/01/2023 | | 781.97 | |
| EFT9590 | 22/12/2022 | HERSEY'S SAFETY PTY LTD | ASSORTED ITEMS | 1 | | 1,963.73 |
| INV 48292 | 15/11/2022 | HERSEY'S SAFETY PTY LTD | SAFETY GEAR | | 929.18 | |
| INV 1501 | 18/11/2022 | HERSEY'S SAFETY PTY LTD | BUTTERFLY VALVES - WATER CART | | 910.80 | |
| INV 47867 | 25/11/2022 | HERSEY'S SAFETY PTY LTD | CABLE TIES - CHRISTMAS VILLAGE | | 123.75 | |
| EFT9591 | 22/12/2022 | NARROGIN BEARING SERVICE | PARTS FOR PLANT | 1 | | 24.64 |
| INV 201966 | 14/11/2022 | NARROGIN BEARING SERVICE | SEALS - KUBOTA MOWER PROM7 | | 24.64 | |
| EFT9592 | 22/12/2022 | UNITED FASTENERS WA P/L | CONSUMABLES | 1 | | 453.49 |

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| INV 597952 | 09/11/2022 | UNITED FASTENERS WA P/L | BOLTS, NUTS AND CHAIN FOR CHRISTMAS TREE - CHRISTMAS VILLAGE | | 453.49 | |
| EFT9593 | 22/12/2022 | AUSTRALIA POST | POSTAGE | 1 | | 839.26 |
| INV 1011955826 | 03/11/2022 | AUSTRALIA POST | OCTOBER 2022 - INCLUDING RATES INSTALMENTS | | 657.27 | |
| INV 1012028304 | 03/12/2022 | AUSTRALIA POST | NOVEMBER 2022 | | 181.99 | |
| EFT9594 | 22/12/2022 | GREAT SOUTHERN FUEL SUPPLIES | FUEL CARD CHARGES - NOVEMBER 2022 | 1 | | 1,563.24 |
| INV 30112022 | 30/11/2022 | GREAT SOUTHERN FUEL SUPPLIES | 0PN, PN761, BUSH FIRE TRUCK, SMALL PLANT | | 1,563.24 | |
| EFT9595 | 22/12/2022 | OFFICEWORKS LTD | GENERAL STATIONERY ORDER | 1 | | 231.12 |
| INV 604554723 | 13/12/2022 | OFFICEWORKS LTD | ASSORTED STATIONERY ITEMS | | 231.12 | |
| EFT9596 | 22/12/2022 | CONTRACT AQUATIC SERVICES | PINGELLY SWIMMING POOL MANAGEMENT | 1 | | 15,400.00 |
| INV SOPI002 | 15/12/2022 | CONTRACT AQUATIC SERVICES | MONTHLY CONTRACT FEE - DECEMBER 2022 | | 15,400.00 | |
| EFT9597 | 22/12/2022 | MADCOW ENTERTAINMENT | HIRE OF INFLATEABLES - 2022 PARTY ON THE OVAL | 1 | | 2,190.00 |
| INV C10400 | 25/11/2022 | MADCOW ENTERTAINMENT | ASSORTED INFLATEABLES | | 2,190.00 | |
| EFT9598 | 22/12/2022 | MCINTOSH & SON WA | PARTS FOR PLANT | 1 | | 231.30 |
| INV 1757139 | 24/11/2022 | MCINTOSH & SON WA | FILTERS FOR SERVICE - SKID STEER PL9 | | 231.30 | |
| EFT9599 | 22/12/2022 | LYNNE HATHAWAY | RATES REFUND | 1 | | 442.42 |
| INV A3781 | 19/12/2022 | LYNNE HATHAWAY | ASSESSMENT A3781 | | 442.42 | |
| EFT9600 | 22/12/2022 | AGAPE VENTURES PTY LTD | MEDICAL SERVICE FEES | 1 | | 25,265.39 |
| INV 67484 | 28/11/2022 | AGAPE VENTURES PTY LTD | NOVEMBER 2022 TO JANUARY 2023 | | 25,265.39 | |
| EFT9601 | 22/12/2022 | WALLIS COMPUTER SOLUTIONS | MICROSOFT OFFICES LICENSES | 1 | | 10,554.30 |
| INV 24512 | 24/11/2022 | WALLIS COMPUTER SOLUTIONS | MICROSOFT OFFICE LICENSES 1 ADMIN, 17 PREMIUM, 8 BASIC 7 EXCHANGE COUNCILLORS PROJECT X 2, RENEWAL 12 MONTHS 16 NOVEMBER 2022-2023 | | 10,554.30 | |
| EFT9602 | 22/12/2022 | WILLIAM VINCENT MULRONEY | PRESIDENTIAL SITTING FEES AND ALLOWANCE | 1 | | 2,800.00 |
| INV 01122022 | 01/12/2022 | WILLIAM VINCENT MULRONEY | OCTOBER TO DECEMBER 2022 | | 2,800.00 | |
| EFT9603 | 22/12/2022 | BRYAN HOTHAM | COUNCILLOR SITTING FEES | 1 | | 1,000.00 |
| INV 01122022 | 01/12/2022 | BRYAN HOTHAM | OCTOBER TO DECEMBER 2022 | | 1,000.00 | |
| EFT9604 | 22/12/2022 | PINGELLY TYRE SERVICE | TYRE REPAIR | 1 | | 55.00 |
| INV 8177 | 11/11/2022 | PINGELLY TYRE SERVICE | 1 X TYRE - ISUZU TIP TRUCK PT20 | | 55.00 | |

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| EFT9605 | 22/12/2022 | PETER WOOD | COUNCILLOR SITTING FEES | 1 | | 1,000.00 |
| INV 01122022 | 01/12/2022 | PETER WOOD | OCTOBER TO DECEMBER 2022 | | 1,000.00 | |
| EFT9606 | 22/12/2022 | JACKIE MCBURNEY | DEPUTY PRESIDENTIAL SITTING FEE AND ALLOWANCE | 1 | | 1,175.00 |
| INV 01122022 | 01/12/2022 | JACKIE MCBURNEY | OCTOBER TO DECEMBER | | 1,175.00 | |
| EFT9607 | 22/12/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | CONSUMABLES | 1 | | 42.00 |
| INV DI25013339 | 01/09/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | EXPANDA FOAM - CARAVAN PARK MAINTENANCE | | 42.00 | |
| EFT9608 | 22/12/2022 | ANTHONY OLIVERI | COUNCILLOR SITTING FEES | 1 | | 1,000.00 |
| INV 01122022 | 01/12/2022 | ANTHONY OLIVERI | OCTOBER TO DECEMBER 2022 | | 1,000.00 | |
| EFT9609 | 22/12/2022 | CORSIGN WA | SIGNAGE | 1 | | 1,633.50 |
| INV 70817 | 23/11/2022 | CORSIGN WA | REMEMBER 50 SIGNS, POSTS AND HARDWARE | | 1,633.50 | |
| EFT9610 | 22/12/2022 | KARVMIR SINGH | COUNCILLOR SITTING FEES | 1 | | 1,000.00 |
| INV 01122022 | 01/12/2022 | KARVMIR SINGH | OCTOBER TO DECEMBER 2022 | | 1,000.00 | |
| EFT9611 | 22/12/2022 | PETER MICHAEL NARDUCCI | COUNCILLOR SITTING FEES | 1 | | 1,000.00 |
| INV 01122022 | 01/12/2022 | PETER MICHAEL NARDUCCI | OCTOBER TO DECEMBER 2022 | | 1,000.00 | |
| EFT9612 | 22/12/2022 | AUTOPRO NORTHAM | PART FOR PLANT | 1 | | 100.11 |
| INV 1031968 | 22/11/2022 | AUTOPRO NORTHAM | 1 X BRITAX, MIRROR - VIBE ROLLER PMR5 | | 100.11 | |
| EFT9613 | 22/12/2022 | JAMIE HOLMES | REIMBURSEMENT | 1 | | 84.98 |
| INV 01122022 | 01/12/2022 | JAMIE HOLMES | FUEL FOR KIA CERATO PN523 | | 84.98 | |
| EFT9614 | 22/12/2022 | INTERFIRE AGENCIES | FIRE FIGHTING PPE | 1 | | 16,587.52 |
| INV 12523 | 24/11/2022 | INTERFIRE AGENCIES | PPE | | 253.09 | |
| INV 12531 | 24/11/2022 | INTERFIRE AGENCIES | PPE | | 16,334.43 | |
| EFT9615 | 22/12/2022 | SAPIO PTY LTD | CCTV MONITORING & MONTHLY SUBSCRIPTION | 1 | | 187.00 |
| INV 222428 | 05/12/2022 | SAPIO PTY LTD | NOVEMBER 2022 | | 187.00 | |
| EFT9616 | 22/12/2022 | MAXIPARTS OPERATIONS P/L | PART FOR PLANT | 1 | | 234.87 |
| INV 4969365 | 16/11/2022 | MAXIPARTS OPERATIONS P/L | EXHAUST TUBE - MITSUBISHI FUSO PT16 | | 234.87 | |

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| EFT9617 | 22/12/2022 | BEN DIX | COMPENSATION PAYMENT | 1 | | 190.00 |
| INV 29112022 | 29/11/2022 | BEN DIX | DAMAGE TO WHEEL FROM POTHOLE | | 190.00 | |
| EFT9618 | 22/12/2022 | CHRISTINE MARGARET HATHAWAY | RATES REFUND | 1 | | 730.23 |
| INV A1190 | 19/12/2022 | CHRISTINE MARGARET HATHAWAY | ASSESSMENT A1190 | | 730.23 | |
| EFT9619 | 22/12/2022 | AUSTRALASIAN REPORTING AWARDS (ARA) | 2023 ARA AWARDS | 1 | | 660.00 |
| INV 1007149 | 19/12/2022 | AUSTRALASIAN REPORTING AWARDS (ARA) | REGISTRATION FOR CEO, SESSION BEST COVER DESIGN | | 660.00 | |
| EFT9620 | 22/12/2022 | PINGELLY COMMUNITY CRAFT CENTRE | CARAVAN PARK TAKINGS COMMISSION | 1 | | 393.45 |
| INV 130 | 06/12/2022 | PINGELLY COMMUNITY CRAFT CENTRE | NOVEMBER 2022 | | 393.45 | |
| TOTAL EFT | | | | | | 106,503.48 |

| EFT NUMBER | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE AMOUNT | TOTAL |
|---------------------|------------|--|--|-----------|----------------|---------------|
| 24914 | 19/12/2022 | SYNERGY | POWER CHARGES - 7B WEBB STREET | 1 | | 147.15 |
| INV 2005703025 | 28/11/2022 | SYNERGY | 15/09/2022 TO 09/11/2022, CONSUMPTION - \$46.73, SUPPLY - \$54.86, ESTABLISHMENT FEE - \$32.18 | | 147.15 | |
| 24915 | 19/12/2022 | ELKINGTON BISHOP MOLINEAUX INSURANCE BROKERS PTY LTD | RENT COVER INSURANCE | 1 | | 388.00 |
| INV 14526074 | 02/11/2022 | ELKINGTON BISHOP MOLINEAUX INSURANCE BROKERS PTY LTD | LANDLORD INSURANCE | | 388.00 | |
| TOTAL CHEQUE | | | | | | 535.15 |

| PAYROLL | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE AMOUNT | TOTAL |
|-----------|------------|---|------------------------------------|-----------|----------------|----------|
| EFT9568 | 19/12/2022 | CHILD SUPPORT AGENCY | PAYROLL DEDUCTIONS | 1 | | 1,072.04 |
| EFT9588 | 19/12/2022 | WEST AUSTRALIAN SHIRE COUNCILS & MUNICIPAL ROAD BOARDS AND PARKS LGRCEU | PAYROLL DEDUCTIONS | 1 | | 102.50 |
| 24916 | 23/12/2022 | SHIRE OF PINGELLY | PAYROLL DEDUCTIONS - RATES PAYMENT | 1 | | 1,751.67 |
| DD13433.1 | 06/12/2022 | AWARE SUPER | PAYROLL DEDUCTIONS | 1 | | 6,750.54 |
| DD13433.2 | 06/12/2022 | COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 515.33 |

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| DD13433.3 | 06/12/2022 | HOSTPLUS | SUPERANNUATION CONTRIBUTIONS | 1 | | 670.72 |
| DD13433.4 | 06/12/2022 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 1,115.14 |
| DD13433.5 | 06/12/2022 | MLC | SUPERANNUATION CONTRIBUTIONS | 1 | | 693.84 |
| DD13433.6 | 06/12/2022 | PRIME SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 528.95 |
| DD13433.7 | 06/12/2022 | AMP SUPER FUND | SUPERANNUATION CONTRIBUTIONS | 1 | | 584.14 |
| DD13433.8 | 06/12/2022 | AUSTRALIAN RETIREMENT TRUST | SUPERANNUATION CONTRIBUTIONS | 1 | | 156.66 |
| DD13448.1 | 20/12/2022 | AWARE SUPER | PAYROLL DEDUCTIONS | 1 | | 6,600.19 |
| DD13448.2 | 20/12/2022 | COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 515.33 |
| DD13448.3 | 20/12/2022 | HOSTPLUS | SUPERANNUATION CONTRIBUTIONS | 1 | | 600.12 |
| DD13448.4 | 20/12/2022 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 633.41 |
| DD13448.5 | 20/12/2022 | MLC | SUPERANNUATION CONTRIBUTIONS | 1 | | 693.84 |
| DD13448.6 | 20/12/2022 | PRIME SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 501.77 |
| DD13448.7 | 20/12/2022 | AMP SUPER FUND | SUPERANNUATION CONTRIBUTIONS | 1 | | 564.02 |
| DD13448.8 | 20/12/2022 | AUSTRALIAN RETIREMENT TRUST | SUPERANNUATION CONTRIBUTIONS | 1 | | 79.94 |
| TOTAL PAYROLL | | | | | | 24,130.15 |
| CREDIT CARDS | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE AMOUNT | TOTAL |
| DD13441.1 | 14/12/2022 | BENDIGO BANK CREDIT CARDS | CEO CREDIT CARD TRANSACTIONS NOVEMBER 2022 | 1 | | 326.00 |
| INV 30112022 | 30/11/2022 | BENDIGO BANK CREDIT CARDS | 29/11/2022 SPOTLIGHT - ITEMS FOR CHRISTMAS VILLAGE - \$146.00 30/11/2022 KMART - TINSEL FOR CHRISTMAS VILLAGE - \$26.00 TARGET - BAUBLES FOR CHRISTMAS VILLAGE - \$150.00 BANK - CREDIT CARD FEE - \$4.00 | 1 | 326.00 | |
| DD13443.1 | 14/12/2022 | BENDIGO BANK CREDIT CARDS | EMCS CREDIT CARD TRANSACTIONS NOVEMBER 2022 | 1 | | 238.70 |
| INV 30112022 | 30/11/2022 | BENDIGO BANK CREDIT CARDS | 10/11/2022 SHIRE OF PINGELLY - PINGELLY GIFT CARD 2022/23 RATES INCENTIVE PRIZE - \$2.65 10/11/2022 SHIRE OF PINGELLY - PINGELLY GIFT CARD 2022/23 RATES INCENTIVE PRIZE - \$100.00 15/11/2022 STUMPY'S GATEWAY - FUEL FOR EMCS CAR - \$132.05 BENDIGO BANK - CREDIT CARD FEE - \$4.00 | 1 | 238.70 | |
| DD13447.1 | 14/12/2022 | BENDIGO BANK CREDIT CARDS | EMW CREDIT CARD TRANSACTIONS NOVEMBER 2022 | 1 | | 3,930.48 |

| INV 30112022 | 30/11/2022 | BENDIGO BANK CREDIT CARDS | 12/11/2022 TARGET - BAUBLES FOR CHRISTMAS VILLAGE \$390.00 TARGET - BAUBLES FOR CHRISTMAS VILLAGE \$390.00 ANGEL FOR CHRISTMAS VILLAGE \$234.34 FOR CHRISTMAS VILLAGE \$335.91 ADVERTISING \$44.87 ADVERTISING \$44.00 ADVERTISING \$44.00 ADVERTISING \$77.00 12 MONTH VEHICLE REGISTRATION COASTER BUS PN359 \$426.10 18/11/2022 SHIRE OF PINGELLY - RECORDING FEE COASTER BUS PN359 \$10.30 FACEBOOK - ADVERTISING \$110.00 FACEBOOK - ADVERTISING \$165.00 LASER LIGHTS FOR AUSTRALIA DAY \$482.85 SPEAKERS FOR AUSTRALIA DAY \$507.00 FOR CHRISTMAS VILLAGE \$201.00 VILLAGE \$438.86 MAINTENANCE \$25.25 | 12/11/2022 12/11/2022 EBAY - 12/11/2022 EBAY - SANTA 16/11/2022 FACEBOOK - 16/11/2022 FACEBOOK - 17/11/2022 FACEBOOK - 18/11/2022 FACEBOOK - 18/11/2022 SHIRE OF PINGELLY - 20/11/2022 23/11/2022 23/11/2022 JAYCAR - 24/11/2022 JAYCAR - PARTY 24/11/2022 KMART - TINSEL AND TREES 26/11/2022 BUNNINGS - ITEMS FOR CHRISTMAS 26/11/2022 HANCOCK AND SONS - HOOKS FOR BUILDING 29/11/2022 BENDIGO BANK - CREDIT CARD FEE \$4.00 | 1 | 3,930.48 |
|--------------------|------------|---------------------------|--|--|----------------|-------------------|
| TOTAL CC | | | | | | 4,495.18 |
| TRUST | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE AMOUNT | TOTAL |
| EFT9621 | 22/12/2022 | PINGELLY TRANSPORT | BOND REFUND | 7 | | 100.00 |
| INV T235 | 22/12/2022 | PINGELLY TRANSPORT | COMMUNITY BUS HIRE | 7 | 100.00 | |
| EFT9622 | 22/12/2022 | SHEREE BLECHYNDEN | BOND REFUND | 7 | | 100.00 |
| INV T301 | 22/12/2022 | SHEREE BLECHYNDEN | COMMUNITY BUS HIRE | 7 | 100.00 | |
| EFT9623 | 22/12/2022 | MERVYN BEARD | BOND REFUND | 7 | | 100.00 |
| INV T261 | 22/12/2022 | MERVYN BEARD | COMMUNITY BUS HIRE | 7 | 100.00 | |
| TOTAL TRUST | | | | | | 300.00 |
| GRAND TOTAL | | | | | | 135,963.96 |

SHIRE OF PINGELLY

ACCOUNTS PAID PRESENTED FOR ENDORSEMENT JANUARY 2023

| EFT NUMBER | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE AMOUNT | TOTAL |
|-------------------|-------------------|-----------------------------------|---|------------------|-----------------------|-----------------|
| EFT9624 | 06/01/2023 | CWA PUMPHREYS BRIDGE | CATERING | 1 | | 1,003.00 |
| INV 39 | 16/11/2022 | CWA PUMPHREYS BRIDGE | 11 X COUNCIL DINNERS NOVEMBER COUNCIL MEETING | | 363.00 | |
| INV 43 | 14/12/2022 | CWA PUMPHREYS BRIDGE | 16 X COUNCIL CHRISTMAS DINNER | | 640.00 | |
| EFT9625 | 06/01/2023 | D & J WINDSOR | TEMPORARY FENCING | 1 | | 1,500.00 |
| INV 3542 | 28/11/2022 | D & J WINDSOR | SECURITY PANELS AND ANCILLARIES - REVIEW STREET BRIDGE WORKS | | 1,500.00 | |
| EFT9626 | 06/01/2023 | PINGELLY TIMES | ADVERTISING | 1 | | 3,486.80 |
| INV 2928 | 13/12/2022 | PINGELLY TIMES | PINGELLY TIMES ANNUAL ADVERTISING FEE FOR 46 EDITIONS 2022, SUBSCRIPTION FOR 1 PINGELLY TIMES COPY PER WEEK | | 3,486.80 | |
| EFT9627 | 06/01/2023 | H RUSHTON & CO | PARTS FOR PLANT | 1 | | 191.05 |
| INV 112950 | 21/11/2022 | H RUSHTON & CO | 10 X 5/16 UNC BOLTS X1 - CHRISTMAS VILLAGE | | 21.70 | |
| INV 112958 | 21/11/2022 | H RUSHTON & CO | 1 X BAA5001 INNER JOINER PTO - PERUZZO MOWER PROM9 | | 169.35 | |
| EFT9628 | 06/01/2023 | THE WEST AUSTRALIAN | ADVERTISING | 1 | | 359.99 |
| INV 102803512022 | 30/11/2022 | THE WEST AUSTRALIAN | NARROGIN OBSERVER - CHRISTMAS VILLAGE 17 & 24 NOVEMBER 2022 | | 359.99 | |
| EFT9629 | 06/01/2023 | HERSEY'S SAFETY PTY LTD | STAFF PPE / UNIFORM | 1 | | 7,214.68 |
| INV 48164 | 01/09/2022 | HERSEY'S SAFETY PTY LTD | UNIFORM / PPE | | 43.78 | |
| INV 1546 | 25/11/2022 | HERSEY'S SAFETY PTY LTD | UNIFORM / PPE | | 6,784.25 | |
| INV KG47628 | 01/12/2022 | HERSEY'S SAFETY PTY LTD | UNIFORM / PPE | | 188.65 | |
| INV 1619 | 19/12/2022 | HERSEY'S SAFETY PTY LTD | UNIFORM / PPE | | 198.00 | |
| EFT9630 | 06/01/2023 | NARROGIN BEARING SERVICE | PARTS FOR PLANT | 1 | | 120.66 |
| INV 202928 | 08/12/2022 | NARROGIN BEARING SERVICE | 2 X C207 BEARINGS, 1 XF207 HOUSING - PERUZZO MOWER PROM9 | | 120.66 | |
| EFT9631 | 06/01/2023 | SULLIVAN LOGISTICS PTY LTD | FREIGHT CHARGES | 1 | | 649.89 |
| INV 22091 | 30/11/2022 | SULLIVAN LOGISTICS PTY LTD | 18/11/2022 FROM CORSIGN, 18/11/2022 FROM HERSEY'S SAFETY, 16/11/2022 FROM MAXIPARTS | | 129.64 | |

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| INV 23173 | 03/12/2022 | SULLIVAN LOGISTICS PTY LTD | 24/11/2022 FROM MCINTOSH AND SON, 23/11/2022 FROM CORSIGN, 22/11/2022 FROM QUALITY PRESS | | 291.53 | |
| INV 24442 | 17/12/2022 | SULLIVAN LOGISTICS PTY LTD | 09/12/2022 FROM UNITED FASTENERS, 06/12/2022 FROM MCINTOSH AND SON, 05/12/2022 FROM MATILDA AUTO | | 228.72 | |
| EFT9632 | 06/01/2023 | UNITED FASTENERS WA P/L | CONSUMABLES | 1 | | 138.12 |
| INV 602529 | 09/12/2022 | UNITED FASTENERS WA P/L | BOLTS AND NUTS, 1 X BOX 1MM CUTTING DISC | | 138.12 | |
| EFT9634 | 06/01/2023 | BUNNINGS BUILDING SUPPLIES | ASSORTED CONSUMABLES | 1 | | 2,155.83 |
| INV 2432/0152732 | 14/10/2022 | BUNNINGS BUILDING SUPPLIES | ADJUSTMENT - PINE PANEL | | -4.75 | |
| INV 2432/0154332 | 22/11/2022 | BUNNINGS BUILDING SUPPLIES | CBD STREET ENHANCEMENTS | | 941.67 | |
| INV 2432/0125939 | 23/11/2022 | BUNNINGS BUILDING SUPPLIES | CHRISTMAS VILLAGE EQUIPMENT | | 1,218.91 | |
| EFT9635 | 06/01/2023 | GREAT SOUTHERN FUEL SUPPLIES | NEW / REPLACEMENT FUEL CARDS | 1 | | 8.25 |
| INV 15008660 | 10/11/2022 | GREAT SOUTHERN FUEL SUPPLIES | CARD NUMBER 81147 | | 2.75 | |
| INV 15008712 | 11/11/2022 | GREAT SOUTHERN FUEL SUPPLIES | CARD NUMBER 45587 | | 2.75 | |
| INV 15009055 | 28/11/2022 | GREAT SOUTHERN FUEL SUPPLIES | CARD NUMBER 26878 | | 2.75 | |
| EFT9636 | 06/01/2023 | BEST OFFICE SYSTEMS | PRINTING COSTS | 1 | | 774.02 |
| INV 609191 | 31/10/2022 | BEST OFFICE SYSTEMS | PERIOD: COMMENCEMENT TO 20/10/2022, BLACK - 168 , COLOUR - 5472 | | 724.52 | |
| INV 610272 | 25/11/2022 | BEST OFFICE SYSTEMS | MINIMUM PRINTING CHARGE - PERIOD 20/10/2022 TO 20/11/2022 | | 49.50 | |
| EFT9637 | 06/01/2023 | GALVINS PLUMBING PLUS | CARBON FILTERS | 1 | | 378.18 |
| INV 631349 | 14/12/2022 | GALVINS PLUMBING PLUS | 274084 CARBON FILTER CARTRIDGE TASTE & ODOUR 10" | | 378.18 | |
| EFT9638 | 06/01/2023 | KEITH THE MAINTENANCE MAN PTY LTD | HAZARD REDUCTION WORKS | 1 | | 1,320.00 |
| INV B0794 | 02/12/2022 | KEITH THE MAINTENANCE MAN PTY LTD | 38 RAGLAN STREET | | 247.50 | |
| INV B0795 | 05/12/2022 | KEITH THE MAINTENANCE MAN PTY LTD | 8 QUARTZ STREET | | 247.50 | |
| INV B0796 | 05/12/2022 | KEITH THE MAINTENANCE MAN PTY LTD | 41 QUEEN STREET | | 412.50 | |
| INV B0797 | 05/12/2022 | KEITH THE MAINTENANCE MAN PTY LTD | 4 QUADRANT STREET | | 412.50 | |
| EFT9639 | 06/01/2023 | CONTRACT AQUATIC SERVICES | SWIMMING POOL MANAGEMENT | 1 | | 15,400.00 |
| INV SOPI003 | 20/12/2022 | CONTRACT AQUATIC SERVICES | MONTHLY CONTRACT FEE - JANUARY 2022 | | 15,400.00 | |
| EFT9640 | 06/01/2023 | MCINTOSH & SON WA | PARTS FOR PLANT | 1 | | 1,161.73 |
| INV 1762307 | 06/12/2022 | MCINTOSH & SON WA | BUCKET SEGMENTS, PLOW BOLTS - CASE LOADER PL8, 1 X WIPER BLADE, NUTS - CASE LOADER PL8 | | 968.84 | |

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| INV 1764135 | 12/12/2022 | MCINTOSH & SON WA | 1 X RESERVOIR, CAP - CASE LOADER PL8 | | 192.89 | |
| EFT9641 | 06/01/2023 | GREAT SOUTHERN WASTE DISPOSAL | WASTE AND RECYCLING COLLECTION INCLUDING SITE MANAGEMENT | 1 | | 15,384.91 |
| INV 2207 | 10/11/2022 | GREAT SOUTHERN WASTE DISPOSAL | DOMESTIC RUBBISH COLLECTION 28/09/2022 - 26/10/2022, RECYCLE RUBBISH COLLECTION 11 & 25 OCTOBER 2022, REFUSE SITE MAINTENANCE LABOUR 26/09/2022 - 31/10/2022, REFUSE SITE MACHINE HOURS 26/09/2022 - 31/10/2022, BULK WASTE & RECYCLING COLLECTION 17/10/2022 | | 15,384.91 | |
| EFT9642 | 06/01/2023 | PINGELLY COMMUNITY RESOURCE CENTRE | LIBRARY SERVICES | 1 | | 5,628.39 |
| INV 3948 | 22/12/2022 | PINGELLY COMMUNITY RESOURCE CENTRE | QUARTERLY CHARGE - JANUARY TO MARCH 2023 | | 5,628.39 | |
| EFT9643 | 06/01/2023 | KLEENHEAT GAS | ANNUAL EQUIPMENT SERVICE CHARGES | 1 | | 133.10 |
| INV 4480209 | 01/12/2022 | KLEENHEAT GAS | 24C 18KG FL LS CYL - DEPOT WORKSHOP, 6C 45KG VAP CYL - SHIRE DEPOT | | 133.10 | |
| EFT9644 | 06/01/2023 | JMAC ENGINEERING PTY LTD | PART FOR SMALL PLANT | 1 | | 40.32 |
| INV 4819 | 20/11/2022 | JMAC ENGINEERING PTY LTD | 900MM 75 X 12 FLAT BAR | | 40.32 | |
| EFT9645 | 06/01/2023 | G & M DETERGENTS | CLEANING SUPPLIES | 1 | | 87.00 |
| INV 29546 | 07/12/2022 | G & M DETERGENTS | 1 BOX URINAL BLOCKS - PINGELLY SWIMMING POOL | | 87.00 | |
| EFT9646 | 06/01/2023 | NICHOLLS BUS AND COACH SERVICE PTY LTD | VEHICLE INSPECTION | 1 | | 466.00 |
| INV 3346 | 03/10/2022 | NICHOLLS BUS AND COACH SERVICE PTY LTD | CASE SKID STEER PL9 | | 233.00 | |
| INV 3390 | 25/10/2022 | NICHOLLS BUS AND COACH SERVICE PTY LTD | TOYOTA COASTER BUS PCB4 | | 233.00 | |
| EFT9647 | 06/01/2023 | GENTRONICS | PART FOR PLANT | 1 | | 176.55 |
| INV W2041158 | 22/12/2022 | GENTRONICS | T/GUN TTN HELM SHADOW 5/8 - MINOR PLANT | | 176.55 | |
| EFT9648 | 06/01/2023 | MIDALIA STEEL | STEEL FOR FORM WORK | 1 | | 109.24 |
| INV 63967073 | 28/11/2022 | MIDALIA STEEL | REVIEW STREET BRIDGE WORKS | | 91.60 | |
| INV 63985503 | 12/12/2022 | MIDALIA STEEL | REVIEW STREET BRIDGE WORKS | | 17.64 | |
| EFT9649 | 06/01/2023 | NUTRIEN AG SOLUTIONS | GENERAL HARDWARE SUPPLIES | 1 | | 989.63 |
| INV 907902051 | 03/11/2022 | NUTRIEN AG SOLUTIONS | 1 X BOX OF NITRILE GLOVES | | 44.55 | |
| INV 907902052 | 03/11/2022 | NUTRIEN AG SOLUTIONS | PUMP HOUSING FOR SPRAY UNIT | | 88.00 | |
| INV 907910187 | 04/11/2022 | NUTRIEN AG SOLUTIONS | 1 X SIL SPRAY GUN, 1 X PUMP HOUSING | | 139.00 | |
| INV 908006103 | 23/11/2022 | NUTRIEN AG SOLUTIONS | C CLIPS AND NETTING PLIERS | | 52.80 | |
| INV 908012900 | 24/11/2022 | NUTRIEN AG SOLUTIONS | PALLET OF CEMENT (STABILISING) - JINGARING ROAD CRSF1 | | 760.32 | |

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| INV 908016823 | 24/11/2022 | NUTRIEN AG SOLUTIONS | ADJUSTMENT ON CEMENT - JINGARING ROAD CRSF1 | | -95.04 | |
| EFT9650 | 06/01/2023 | FUEL DISTRIBUTORS OF WA PTY LTD | BULK DIESEL | 1 | | 18,928.80 |
| INV 63101512 | 12/12/2022 | FUEL DISTRIBUTORS OF WA PTY LTD | DIESEL DELIVERED TO DEPOT 10,000L | | 18,928.80 | |
| EFT9651 | 06/01/2023 | QUICKFIT WINDSCREENS | BUILDING REPAIR | 1 | | 50.73 |
| INV 59477 | 31/10/2022 | QUICKFIT WINDSCREENS | SUPPLY GLASS AND PUTTY - SWIMMING POOL BUILDING MAINTENANCE | | 50.73 | |
| EFT9652 | 06/01/2023 | ABCO PRODUCTS PTY LTD | CLEANING SUPPLIES | 1 | | 2,020.08 |
| INV 842665 | 13/12/2022 | ABCO PRODUCTS PTY LTD | VARIOUS SHIRE BUILDINGS | | 2,020.08 | |
| EFT9653 | 06/01/2023 | MARY'S FACE PAINTING | FACE PAINTING SERVICES | 1 | | 210.00 |
| INV 20 | 05/12/2022 | MARY'S FACE PAINTING | PINGELLY FESTIVE MARKETS | | 210.00 | |
| EFT9654 | 06/01/2023 | MARKETFORCE | RECRUITMENT ADVERTISING | 1 | | 2,548.03 |
| INV 46333 | 15/12/2022 | MARKETFORCE | SATURDAY WEST AUSTRALIAN JOB AD - EXECUTIVE MANAGER WORKS | | 2,548.03 | |
| EFT9655 | 06/01/2023 | C&B SOUTHERN RUN TRANSPORT | FREIGHT CHARGES | 1 | | 45.76 |
| INV 17815 | 25/11/2022 | C&B SOUTHERN RUN TRANSPORT | OIL FROM MATILDA AUTO | | 45.76 | |
| EFT9656 | 06/01/2023 | MATILDA AUTO PARTS | CONSUMABLES | 1 | | 334.40 |
| INV 261569 | 05/12/2022 | MATILDA AUTO PARTS | 1 X BOX OF RED & TACKY GREASE, 1 X BOX OF MULTIMAX GREASE - DEPOT WORKSHOP | | 224.40 | |
| INV 262001 | 20/12/2022 | MATILDA AUTO PARTS | 1 SET OF FILTERS - MITSUBISHI TRITON | | 110.00 | |
| EFT9657 | 06/01/2023 | AQUAMONIX - OCTY WATER PTY LIMITED | PARTS FOR WEATHER STATIONS | 1 | | 1,710.50 |
| INV 71947 | 21/12/2022 | AQUAMONIX - OCTY WATER PTY LIMITED | 2 X LOGGERS | | 1,710.50 | |
| EFT9658 | 06/01/2023 | PINGELLY TYRE SERVICE | VARIOUS PARTS AND REPAIRS | 1 | | 3,435.19 |
| INV 8243 | 28/11/2022 | PINGELLY TYRE SERVICE | SUPPLY AND FIT 2 X TYRES - BACKHOE PBH3 | | 2,750.00 | |
| INV 8333 | 21/12/2022 | PINGELLY TYRE SERVICE | 2 X 12.5/80-18 TYRES - BACKHOE, STRIP AND REPAIR TYRE - JOHN DEERE TRACTOR PTC4 | | 110.00 | |
| INV 8338 | 21/12/2022 | PINGELLY TYRE SERVICE | BATTERIES - COMMUNITY BUS PCB4 | | 352.00 | |
| INV 8339 | 21/12/2022 | PINGELLY TYRE SERVICE | STRIP AND REPAIR TRAILER TYRE, STRIP AND FIT OWN TYRE AND TUBE - BOMAG ROLLER PMR6 | | 99.00 | |
| INV 8102 | 31/12/2022 | PINGELLY TYRE SERVICE | HYD HOSE MADE - KOMATSU BACKHOE PBH3 | | 124.19 | |
| EFT9659 | 06/01/2023 | BOB WADDELL & ASSOCIATES PTY LTD | FINANCIAL ASSISTANCE | 1 | | 165.00 |
| INV 3030 | 03/10/2022 | BOB WADDELL & ASSOCIATES PTY LTD | BUDGET MODEL | | 165.00 | |

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| EFT9660 | 06/01/2023 | MCLEODS BARRISTERS AND SOLICITORS | LEGAL ADVICE | 1 | | 3,703.56 |
| INV 126792 | 31/10/2022 | MCLEODS BARRISTERS AND SOLICITORS | CHALET INVESTMENT SCHEME ADVICE | | | 3,703.56 |
| EFT9661 | 06/01/2023 | ELLENBY TREE FARM | ASSORTED PLANTS | 1 | | 10,461.00 |
| INV 32288 | 13/12/2022 | ELLENBY TREE FARM | SILVER PRINCESS 300 L, SILVER PRINCESS 150 L, SILVER PRINCESS 75 L, RED FLOWERING GUM 35 L - QUEENS JUBILEE | | | 10,461.00 |
| EFT9662 | 06/01/2023 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | CONSUMABLES | 1 | | 73.95 |
| INV DI25015713 | 18/11/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | THINNER - TOWN HALL MAINTENANCE | | | 58.50 |
| INV DI25015937 | 24/11/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | HYDROCHLORIC ACID - TOWN STREET MAINTENANCE | | | 15.45 |
| EFT9663 | 06/01/2023 | PINGELLY RECREATION & CULTURAL CENTRE ASSOCIATION | 2022/23 PRACC OPERATIONAL SUBSIDY | 1 | | 88,000.00 |
| INV 1301 | 07/10/2022 | PINGELLY RECREATION & CULTURAL CENTRE ASSOCIATION | PRACC OPERATING GRANT | | | 88,000.00 |
| EFT9664 | 06/01/2023 | TOLL TRANSPORT PTY LTD | FREIGHT CHARGES | 1 | | 224.95 |
| INV 45391 | 29/06/2020 | TOLL TRANSPORT PTY LTD | CREDIT ON UNDELIVERED FREIGHT CHARGES | | | -25.20 |
| INV 0118 | 15/11/2022 | TOLL TRANSPORT PTY LTD | CREDIT ON UNDELIVERED FREIGHT CHARGES | | | -12.11 |
| INV 0481 | 27/11/2022 | TOLL TRANSPORT PTY LTD | 14/11/2022 TO WATER EXAMINERS, 15/11/2022 FROM INTERFIRE, 15/11/2022 FROM INTERFIRE, 18/11/2022 FROM INTERFIRE, 21/11/2022 FROM INTERFIRE, 23/11/2022 TO WATER EXAMINERS | | | 246.57 |
| INV 0482 | 04/12/2022 | TOLL TRANSPORT PTY LTD | 24/11/2022 FROM INTERFIRE | | | 15.69 |
| EFT9665 | 06/01/2023 | DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY | BSL COLLECTIONS | 1 | | 523.97 |
| INV BSLNOV22 | 30/11/2022 | DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY | NOVEMBER 2022 - PERMIT NUMBERS 10.22/23, 9.22/23 | | | 523.97 |
| EFT9666 | 06/01/2023 | TRAFFIC FORCE | REVISION OF TRAFFIC MANAGEMENT PLAN | 1 | | 528.00 |
| INV 31671 | 16/12/2022 | TRAFFIC FORCE | JINGARING ROAD JOB CRSF1 | | | 528.00 |
| EFT9667 | 06/01/2023 | SNAP MANDURAH - PRINT DESIGN & WEBSITES | BUSINESS CARDS | 1 | | 144.38 |
| INV F140-15575 | 22/12/2022 | SNAP MANDURAH - PRINT DESIGN & WEBSITES | CR BRYAN HOTHAM | | | 144.38 |
| EFT9668 | 06/01/2023 | EDGE PLANNING & PROPERTY | PLANNING SERVICES | 1 | | 643.50 |

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| INV 2176 | 09/12/2022 | EDGE PLANNING & PROPERTY | NOVEMBER 2022 - 4.5 HOURS | | 643.50 | |
| EFT9669 | 06/01/2023 | REGIONAL FIRE & SAFETY | FIRE EXTINGUISHER SERVICE | 1 | | 1,807.30 |
| INV 1545 | 29/11/2022 | REGIONAL FIRE & SAFETY | VARIOUS SHIRE BUILDINGS AND PLANT | | 796.40 | |
| INV 1546 | 29/11/2022 | REGIONAL FIRE & SAFETY | ISUZU TIPPER TRUCK PT21 | | 8.80 | |
| INV 1547 | 29/11/2022 | REGIONAL FIRE & SAFETY | ISUZU FIRE TRUCK PBF8 | | 24.20 | |
| INV 1548 | 29/11/2022 | REGIONAL FIRE & SAFETY | TOWN HALL | | 279.40 | |
| INV 1549 | 29/11/2022 | REGIONAL FIRE & SAFETY | CARAVAN PARK | | 30.80 | |
| INV 1550 | 29/11/2022 | REGIONAL FIRE & SAFETY | CASE LOADER PL6, REFUSE SITE | | 254.10 | |
| INV 1552 | 29/11/2022 | REGIONAL FIRE & SAFETY | OLD ROADS BOARD BUILDING | | 8.80 | |
| INV 1554 | 29/11/2022 | REGIONAL FIRE & SAFETY | PLAYGROUPE BUILDING | | 8.80 | |
| INV 1562 | 01/12/2022 | REGIONAL FIRE & SAFETY | RAILWAY STATION | | 17.60 | |
| INV 1563 | 01/12/2022 | REGIONAL FIRE & SAFETY | PINGELLY MENS SHED | | 35.20 | |
| INV 1568 | 02/12/2022 | REGIONAL FIRE & SAFETY | PINGELLY RECREATION ANS CULTURAL CENTRE | | 325.60 | |
| INV 1569 | 02/12/2022 | REGIONAL FIRE & SAFETY | PINGELLY SWIMMING POOL | | 17.60 | |
| EFT9670 | 06/01/2023 | AUTOPRO NORTHAM | PART FOR PLANT | 1 | | 107.33 |
| INV 1034687 | 07/12/2022 | AUTOPRO NORTHAM | 1 X SWITCH BATTERY MASTER HD - KOMATSU BACKHOE PBH3 | | 107.33 | |
| EFT9671 | 06/01/2023 | UNIFORMS AT WORK | STAFF UNIFORM | 1 | | 54.45 |
| INV 7929 | 12/12/2022 | UNIFORMS AT WORK | STAFF UNIFORM | | 54.45 | |
| EFT9672 | 06/01/2023 | TROPHY CHOICE | PINGELLY PRIMARY SCHOOL | 1 | | 70.00 |
| INV 41849 | 08/12/2022 | TROPHY CHOICE | 2 X SPORTS STAR AWARDS | | 70.00 | |
| EFT9673 | 06/01/2023 | THE AUSTRALIAN LOCAL GOVERNMENT JOB | ADVERTISING | 1 | | 495.00 |
| INV 2250090SM | 15/12/2022 | THE AUSTRALIAN LOCAL GOVERNMENT JOB | RECRUITMENT - EXECUTIVE MANAGER WORKS | | 495.00 | |
| EFT9674 | 06/01/2023 | 6 SEASONS CAFE | CATERING | 1 | | 196.36 |
| INV 1020 | 14/12/2022 | 6 SEASONS CAFE | LIGHT LUNCH DECEMBER 2022 COUNCIL MEETING | | 196.36 | |
| EFT9675 | 06/01/2023 | INTERFIRE AGENCIES | FIRE FIGHTING PPE | 1 | | 2,141.51 |
| INV 12568 | 28/11/2022 | INTERFIRE AGENCIES | PPE | | 665.08 | |

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| INV 12604 | 02/12/2022 | INTERFIRE AGENCIES | PPE | | 1,476.43 | |
| EFT9677 | 16/01/2023 | PINGELLY TIMES | ADVERTISING AND SUBSCRIPTION | 1 | | 1,743.40 |
| INV 2929 | 02/01/2023 | PINGELLY TIMES | PINGELLY TIMES 6 MONTHLY ADVERTISING FEE FOR 2023, PINGELLY TIMES 6 MONTHLY SUBSCRIPTION FOR 1 COPY PER WEEK | | 1,743.40 | |
| EFT9678 | 16/01/2023 | THE WEST AUSTRALIAN | ADVERTISING | 1 | | 1,075.20 |
| INV 102803512022 | 31/12/2022 | THE WEST AUSTRALIAN | NARROGIN OBSERVER - RECRUITMENT - EXECUTIVE MANAGER AND EXECUTIVE OFFICER DEC 22 & JAN 23 | | 1,075.20 | |
| EFT9679 | 16/01/2023 | SHERIDAN'S FOR BADGES | COMMEMORATIVE PLAQUE | 1 | | 562.32 |
| INV 0932 | 09/12/2022 | SHERIDAN'S FOR BADGES | QUEEN'S PLATINUM JUBILEE | | 562.32 | |
| EFT9680 | 16/01/2023 | NARROGIN BEARING SERVICE | MINOR TOOLS | 1 | | 99.95 |
| INV 203415 | 23/12/2022 | NARROGIN BEARING SERVICE | LEFT HAND DRILL BITS | | 99.95 | |
| EFT9681 | 16/01/2023 | SULLIVAN LOGISTICS PTY LTD | FREIGHT CHARGES | 1 | | 74.64 |
| INV 25038 | 24/12/2022 | SULLIVAN LOGISTICS PTY LTD | 14/12/2022 FROM GALVINS PLUMBING, 14/102/2022 FROM MCINTOSH AND SON, 13/102/2022 FROM MCINTOSH AND SON | | 74.64 | |
| EFT9682 | 16/01/2023 | CARDILE INTERNATIONAL FIREWORKS PTY LTD | FIREWORKS FOR PARTY ON THE OVAL | 1 | | 7,703.00 |
| INV 2799 | 26/11/2022 | CARDILE INTERNATIONAL FIREWORKS PTY LTD | PERMITS FOR DMIRS & CASA FOR FIREWORKS AT PARTY ON THE OVAL 2022 | | 7,703.00 | |
| EFT9683 | 16/01/2023 | PINGELLY QUALITY MEATS | MEAT - PARTY ON THE OVAL 2022 | 1 | | 525.00 |
| INV 75 | 16/12/2022 | PINGELLY QUALITY MEATS | 300 X SAUSAGES | | 420.00 | |
| INV 71 | 31/12/2022 | PINGELLY QUALITY MEATS | 80 X SAUSAGES | | 105.00 | |
| EFT9684 | 16/01/2023 | BEST OFFICE SYSTEMS | PRINTING CHARGES | 1 | | 49.50 |
| INV 611102 | 16/12/2022 | BEST OFFICE SYSTEMS | PERIOD - 20/11/2022 TO 20/12/2022 MINIMUM CHARGE | | 49.50 | |
| EFT9685 | 16/01/2023 | KEITH THE MAINTENANCE MAN PTY LTD | WET HIRE OF PLANT | 1 | | 1,179.75 |
| INV B0786 | 20/11/2022 | KEITH THE MAINTENANCE MAN PTY LTD | DIGGER FOR DRAIN MAINTENANCE | | 1,179.75 | |
| EFT9686 | 16/01/2023 | RAC | BUSINESS WISE ASSIST | 1 | | 113.00 |
| INV 364726 | 31/12/2022 | RAC | PINGELLY COMMUNITY BUS | | 113.00 | |
| EFT9687 | 16/01/2023 | BROOKTON PLUMBING | ANNUAL BACKFLOW DEVICE TESTING | 1 | | 3,736.30 |
| INV 6727 | 31/12/2022 | BROOKTON PLUMBING | MEMORIAL PARK | | 180.00 | |
| INV 6738 | 01/01/2023 | BROOKTON PLUMBING | CARAVAN PARK, STANDPIPES AT KULYALLING & SHAROW STREET, STANDPIPES AT DEPOT | | 3,556.30 | |
| EFT9688 | 16/01/2023 | GREAT SOUTHERN WASTE DISPOSAL | WASTE AND RECYCLING COLLECTION INCLUDING SITE MANAGEMENT | 1 | | 15,611.82 |

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| INV 2276 | 09/12/2022 | GREAT SOUTHERN WASTE DISPOSAL | DOMESTIC RUBBISH COLLECTION 26/10/2022 - 30/11/2022, RECYCLE RUBBISH COLLECTION 8 & 22 NOVEMBER 2022, REFUSE SITE MAINTENANCE LABOUR 31/10/2022 - 28/11/2022, REFUSE SITE MACHINE HOURS 31/10/2022 - 28/11/2022, BULK WASTE & RECYCLING COLLECTION 7/11/2022 10 BINS, BULK WASTE & RECYCLING COLLECTION 7 & 28 NOVEMBER 2022, REPLACEMENT BINS FOR 17 PARAGON STREET | | 15,611.82 | |
| EFT9689 | 16/01/2023 | AGAPE VENTURES PTY LTD | PRE EMPLOYMENT MEDICAL | 1 | | 165.00 |
| INV 68905 | 03/01/2023 | AGAPE VENTURES PTY LTD | NEW EMPLOYEE | | 165.00 | |
| EFT9690 | 16/01/2023 | CTI SECURITY SERVICES PTY LTD | ALARM MONITORING CHARGES | 1 | | 164.59 |
| INV CINS3136376 | 12/12/2022 | CTI SECURITY SERVICES PTY LTD | 17 QUEEN STREET - 01/01/2023 TO 31/03/2023 | | 164.59 | |
| EFT9691 | 16/01/2023 | WA CONTRACT RANGER SERVICES | RANGER SERVICES | 1 | | 1,933.25 |
| INV 4392 | 04/12/2022 | WA CONTRACT RANGER SERVICES | 22 & 29 NOVEMBER & 1 DECEMBER 2022 | | 783.75 | |
| INV 4418 | 19/12/2022 | WA CONTRACT RANGER SERVICES | 9 & 13 DECEMBER 2022 | | 731.50 | |
| INV 4436 | 23/12/2022 | WA CONTRACT RANGER SERVICES | 21 DECEMBER 2022 | | 418.00 | |
| EFT9692 | 16/01/2023 | MIDALIA STEEL | CHRISTMAS VILLAGE | 1 | | 674.35 |
| INV 63957815 | 21/11/2022 | MIDALIA STEEL | 100 MM PIPE (TELESCOPING PIPE) | | 407.50 | |
| INV 63967074 | 28/11/2022 | MIDALIA STEEL | 90 MM BLACK PIPE (TELESCOPING PIPE) | | 266.85 | |
| EFT9693 | 16/01/2023 | E & MJ ROSHER PTY LTD | PARTS FOR PLANT | 1 | | 935.40 |
| INV 1449596 | 01/11/2022 | E & MJ ROSHER PTY LTD | DECK REPAIR - KUBOTA MOWER | | 935.40 | |
| EFT9694 | 16/01/2023 | NUTRIEN AG SOLUTIONS | CONSUMABLES | 1 | | 6,072.50 |
| INV 908063804 | 02/12/2022 | NUTRIEN AG SOLUTIONS | DMOS 63-250MM PIPE SCRAPER | | 2,420.00 | |
| INV 908079664 | 06/12/2022 | NUTRIEN AG SOLUTIONS | 1 X 8M KINCROME TAPE | | 22.00 | |
| INV 908086558 | 07/12/2022 | NUTRIEN AG SOLUTIONS | PUMP HOUSING - SPRAY UNIT | | 121.00 | |
| INV 908093082 | 08/12/2022 | NUTRIEN AG SOLUTIONS | CAM LOCK FITTINGS - BITUMEN TRAILER | | 97.74 | |
| INV 908119632 | 14/12/2022 | NUTRIEN AG SOLUTIONS | 4X 90X90X90 DMOSS ELECTROFUSION 90' TEE JUNCTION - MEMORIAL PARK | | 308.00 | |
| INV 908130105 | 15/12/2022 | NUTRIEN AG SOLUTIONS | EPIP PIPE CORRUGATED HDPE | | 2,750.00 | |
| INV 908160762 | 21/12/2022 | NUTRIEN AG SOLUTIONS | 2 X 45KG GAS BOTTLES - FORKLIFT | | 300.96 | |
| INV 908171897 | 22/12/2022 | NUTRIEN AG SOLUTIONS | FIXINGS FOR PLAYGROUND SHADE SAIL - MEMORIAL PARK | | 32.12 | |
| INV 908180124 | 23/12/2022 | NUTRIEN AG SOLUTIONS | FIXINGS FOR PLAYGROUND SHADE SAIL - MEMORIAL PARK | | 20.68 | |
| EFT9695 | 16/01/2023 | MCPEST PEST CONTROL | BRIDGE TERMITE INSPECTIONS | 1 | | 1,650.00 |

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| INV 1338 | 28/12/2022 | MCPEST PEST CONTROL | VARIOUS SHIRE BRIDGES | | 1,650.00 | |
| EFT9696 | 16/01/2023 | WANDERING SMASH REPAIRS | EXCESS FOR INSURANCE CLAIM | 1 | | 300.00 |
| INV 5425 | 21/11/2022 | WANDERING SMASH REPAIRS | CLAIM ON MAZDA CX5 | | 300.00 | |
| EFT9697 | 16/01/2023 | PINGELLY TYRE SERVICE | TYRE REPAIR | 1 | | 605.00 |
| INV 8270 | 02/12/2022 | PINGELLY TYRE SERVICE | 1 X TYRE VULCANISED - GRADER PG7 | | 605.00 | |
| EFT9698 | 16/01/2023 | WA RETICULATION SUPPLIES | SPRINKLER | 1 | | 1,314.10 |
| INV N2549 | 03/01/2023 | WA RETICULATION SUPPLIES | 12 X HUNTER 125-04-R-SPRINKLERS - LILAC TOPS - REC GROUNDS | | 1,314.10 | |
| EFT9699 | 16/01/2023 | PINGELLY HOTEL | CATERING | 1 | | 1,911.09 |
| INV 0058 | 06/01/2023 | PINGELLY HOTEL | SHIRE STAFF CHRISTMAS LUNCH | | 1,911.09 | |
| EFT9700 | 16/01/2023 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | CONSUMABLES | 1 | | 894.30 |
| INV DC25000231 | 04/05/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | ADJUSTMENT - HATCHET FIBRE GLASS | | -3.55 | |
| INV DI25015119 | 01/11/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | HOT WATER SYSTEM RELIEF VALVE - 7A WEBB STREET | | 75.00 | |
| INV DI25015212 | 03/11/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | COPPER PIPE AND FITTINGS - PLAYGROUP BUILDING | | 156.74 | |
| INV DI25015679 | 17/11/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | 1 X HUNTER 8 STATION CONTROLLER - RSL HALL | | 330.00 | |
| INV DI25016142 | 30/11/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | ANCHOR FIX ADHESIVE - CEMETERY TOILETS MAINTENANCE | | 40.10 | |
| INV DI25016180 | 01/12/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | POWER CORDS AND ADAPTORS | | 162.27 | |
| INV DI25016235 | 02/12/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | POWER TIMERS - ADMIN BUILDING | | 31.32 | |
| INV DI25016593 | 14/12/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | CABLE TIES - PARTY ON THE OVAL | | 62.32 | |
| INV DI25016618 | 14/12/2022 | AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS | ANCHOR FIX ADHESIVE - CEMETERY TOILETS MAINTENANCE | | 40.10 | |

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| EFT9701 | 16/01/2023 | HOIST SALES AND HYDRAULIC REPAIRS PTY LTD | PART FOR PLANT | 1 | | 424.60 |
| INV B1900 | 06/10/2022 | HOIST SALES AND HYDRAULIC REPAIRS PTY LTD | 1 X HOIST CONTROL VALVE - MITSUBISHI TIP TRUCK PT13 | | 748.00 | |
| INV C0272 | 21/10/2022 | HOIST SALES AND HYDRAULIC REPAIRS PTY LTD | ADJUSTMENT GOODS NOT REQUIRED | | -323.40 | |
| EFT9702 | 16/01/2023 | DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY | BSL COLLECTIONS | 1 | | 202.35 |
| INV BSLDEC22 | 31/12/2022 | DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY | DECEMBER 2022 | | 202.35 | |
| EFT9703 | 16/01/2023 | ELDERS RURAL SERVICES | MINOR PLANT | 1 | | 22.25 |
| INV I111119 | 14/12/2022 | ELDERS RURAL SERVICES | DRILL - INSTALLATION OF ELECTRONIC SIGN | | 22.25 | |
| EFT9704 | 16/01/2023 | EDGE PLANNING & PROPERTY | PLANNING SERVICES | 1 | | 1,036.75 |
| INV 2200 | 06/01/2023 | EDGE PLANNING & PROPERTY | DECEMBER 2022, 7.25 HOURS | | 1,036.75 | |
| EFT9705 | 16/01/2023 | REGIONAL FIRE & SAFETY | FIRE EXTINGUISHER SERVICE | 1 | | 167.20 |
| INV 1551 | 29/11/2022 | REGIONAL FIRE & SAFETY | EMERGENCY EXIT LIGHTS TEST - ADMINISTRATION OFFICE | | 158.40 | |
| INV 1553 | 29/11/2022 | REGIONAL FIRE & SAFETY | RSL HALL | | 8.80 | |
| EFT9706 | 16/01/2023 | AUTOPRO NORTHAM | PARTS FOR PLANT | 1 | | 79.11 |
| INV 1029122 | 09/11/2022 | AUTOPRO NORTHAM | 2 X BELTS - MITSUBISHI TRITON - PC22 | | 79.11 | |
| EFT9707 | 16/01/2023 | UNIFORMS AT WORK | STAFF UNIFORM | 1 | | 104.80 |
| INV 8350 | 23/12/2022 | UNIFORMS AT WORK | STAFF UNIFORM | | 104.80 | |
| EFT9708 | 16/01/2023 | PREMIUM PUBLISHERS | AGO PLANNER - HALF PAGE AD | 1 | | 2,024.00 |
| INV 4405 | 28/11/2022 | PREMIUM PUBLISHERS | 2023 ROAD TRIP HOLIDAY PLANNER SHIRE PARTICIPATION | | 2,024.00 | |
| EFT9709 | 16/01/2023 | WILLIAMS COMMUNITY NEWSPAPER | ADVERTISING | 1 | | 120.00 |
| INV 2887 | 02/01/2023 | WILLIAMS COMMUNITY NEWSPAPER | 2 X COLOUR HALF PAGE ADS - PINGELLY CHRISTMAS VILLAGE | | 120.00 | |
| EFT9710 | 16/01/2023 | MADISON TAPLEY | LIVE ENTERTAINMENT | 1 | | 429.00 |
| INV 1387 | 22/12/2022 | MADISON TAPLEY | 3 HOURS OF MUSIC - PRACC | | 429.00 | |
| EFT9711 | 16/01/2023 | LANDGATE | GROSS RENTAL VALUATIONS CHARGEABLE | 1 | | 71.80 |
| INV 380604 | 20/12/2022 | LANDGATE | SCHEDULE NO: G2022/6 | | 71.80 | |

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| EFT9712 | 16/01/2023 | PINGELLY COMMUNITY CRAFT CENTRE | CARAVAN PARK TAKINGS COMMISSION | 1 | | 318.46 |
| INV 131 | 04/01/2023 | PINGELLY COMMUNITY CRAFT CENTRE | DECEMBER 2022 | | 318.46 | |
| EFT9713 | 25/01/2023 | TELSTRA | TELSTRA MOBILE CHARGES | 1 | | 400.79 |
| INV 990000002568 | 12/01/2023 | TELSTRA | 11/01/2023 TO 10/02/2023 | | 400.79 | |
| EFT9714 | 25/01/2023 | SHERIDAN'S FOR BADGES | AUSTRALIA DAY 2023 AWARDS | 1 | | 614.68 |
| INV 1210 | 13/01/2023 | SHERIDAN'S FOR BADGES | 4 BADGES FOR YOUTH OF THE YEAR, CITIZEN OF THE YEAR, SENIOR OF THE YEAR AND VOLUNTEER OF THE YEAR FOR 22/23/24. INCLUDES \$18.00 FREIGHT | | 614.68 | |
| EFT9715 | 25/01/2023 | HERSEY'S SAFETY PTY LTD | STAFF PPE / UNIFORM | 1 | | 42.35 |
| INV 1659 | 12/01/2023 | HERSEY'S SAFETY PTY LTD | PPE | | 42.35 | |
| EFT9716 | 25/01/2023 | SULLIVAN LOGISTICS PTY LTD | FREIGHT CHARGES | 1 | | 559.29 |
| INV 25648 | 10/01/2023 | SULLIVAN LOGISTICS PTY LTD | 22/12/2022 FROM GENTRONICS, 21/12/2022 FROM MCINTOSH AND SON, 20/12/2022 FROM MATILDA AUTO | | 128.77 | |
| INV 26212 | 13/01/2023 | SULLIVAN LOGISTICS PTY LTD | 03/01/2022 FROM ITR PACIFIC | | 430.52 | |
| EFT9718 | 25/01/2023 | CONSTRUCTION TRAINING FUND | BCITF | 1 | | 86.90 |
| INV 166259-S7Y3G9 | 10/01/2023 | CONSTRUCTION TRAINING FUND | COLLECTIONS FOR PERMIT NUMBER 5.22/23 2474 BULLARING ROAD | | 86.90 | |
| EFT9719 | 25/01/2023 | AUSTRALIA POST | GENERAL & RATES POSTAGE | 1 | | 302.13 |
| INV 1012100637 | 03/01/2023 | AUSTRALIA POST | DECEMBER 2022 | | 302.13 | |
| EFT9720 | 25/01/2023 | GREAT SOUTHERN FUEL SUPPLIES | FUEL CARD CHARGES | 1 | | 1,221.86 |
| INV 31122022 | 31/12/2022 | GREAT SOUTHERN FUEL SUPPLIES | 0PN, PN01, PN761, PN523, BUSH FIRE TRUCK B, SMALL PLANT DECEMBER 2022 | | 1,221.86 | |
| EFT9721 | 25/01/2023 | SECURITY & KEY DISTRIBUTORS | BI LOCK PADLOCKS AND KEYS | 1 | | 623.10 |
| INV 92665 | 09/01/2023 | SECURITY & KEY DISTRIBUTORS | SKD8345SS25 BI LOCK 83/45 PADLOCK COMPLETE (25MM SHACKLE) 349-GMK , 349-DWS 349-SPM , , SKD8345SS25 B LOCK 83/45 PADLOCK COMPLETE (25MM SHACKLE) 349-GMK , 349-DWS 349-SPM 349-SPM1, , BI LOCK CUT KEYS - 102 349-GMK, POSTAGE | | 623.10 | |
| EFT9722 | 25/01/2023 | B.W. JAMES TRANSPORT PTY LTD | FREIGHT CHARGES | 1 | | 62.48 |
| INV 23738 | 05/01/2023 | B.W. JAMES TRANSPORT PTY LTD | CLEANING PRODUCTS | | 62.48 | |
| EFT9723 | 25/01/2023 | OFFICEWORKS LTD | STATIONERY | 1 | | 408.94 |
| INV 604992995 | 06/01/2023 | OFFICEWORKS LTD | VARIOUS STATIONERY ITEMS | | 242.75 | |
| INV 605008894 | 06/01/2023 | OFFICEWORKS LTD | VARIOUS STATIONERY ITEMS | | 34.94 | |
| INV 605014468 | 06/01/2023 | OFFICEWORKS LTD | VARIOUS STATIONERY ITEMS | | 131.25 | |
| EFT9724 | 25/01/2023 | MCINTOSH & SON WA | PART FOR PLANT | 1 | | 604.54 |

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| INV 40840 | 20/12/2022 | MCINTOSH & SON WA | 1 X BUCKET SEGMENT - CASE LOADER PN430 | | 604.54 | |
| EFT9725 | 25/01/2023 | GREAT SOUTHERN WASTE DISPOSAL | WASTE AND RECYCLING COLLECTION INCLUDING SITE MANAGEMENT | 1 | | 13,835.90 |
| INV 2309 | 03/01/2023 | GREAT SOUTHERN WASTE DISPOSAL | DOMESTIC REFUSE COLLECTION 30/11/2022 - 28/12/2022, RECYCLE REFUSE COLLECTION 6 & 20 DECEMBER 2022, REFUSE SITE MAINTENANCE 28/11/2022 - 26/12/2022, MACHINE HOURS 28/11/2022 - 26/12/2022, BULK WASTE COLLECTION 19/12/2022 | | 13,835.90 | |
| EFT9726 | 25/01/2023 | NUTRIEN AG SOLUTIONS | PARTS FOR MAINTENANCE | 1 | | 96.80 |
| INV 908180125 | 23/12/2022 | NUTRIEN AG SOLUTIONS | DMSS ELBOW COMPRESSION - EFFLUENT POND MAINTENANCE | | 96.80 | |
| EFT9727 | 25/01/2023 | I SWEEP TOWN & COUNTRY | SHIRE ROAD SWEEPING | 1 | | 2,849.00 |
| INV 2668 | 10/01/2023 | I SWEEP TOWN & COUNTRY | 6/12/2022 | | 2,849.00 | |
| EFT9728 | 25/01/2023 | JAMIESON ENGINE ENGINEERING | PART FOR PLANT | 1 | | 119.60 |
| INV 105093 | 09/01/2023 | JAMIESON ENGINE ENGINEERING | FACE EXHAUST MANIFOLD - CAT GRADER PG7 | | 119.60 | |
| EFT9729 | 25/01/2023 | PINGELLY HOTEL | CATERING | 1 | | 1,492.86 |
| INV 0060 | 13/01/2023 | PINGELLY HOTEL | APPRECIATION CELEBRATION - CHRISTMAS VILLAGE | | 1,492.86 | |
| EFT9730 | 25/01/2023 | ITR PACIFIC PTY LTD | PARTS FOR PLANT | 1 | | 2,178.00 |
| INV 562568 | 03/01/2023 | ITR PACIFIC PTY LTD | 10 X 6FT X 6 X5/8 GRADER BLADES | | 2,178.00 | |
| EFT9731 | 25/01/2023 | PINGELLY IGA EXPRESS | ASSORTED SUPPLIES AND REFRESHMENTS | 1 | | 151.22 |
| INV 03/7952 | 01/10/2022 | PINGELLY IGA EXPRESS | 10/10/2022 03/0075 MILK, COFFEE, 11/10/2022 03/0424 TISSUES, 18/18/2022 03/0568 MILK, 13/10/2022 03/0912 NARROGIN OBSERVER, 17/10/2022 03/2462 MILK, 18/10/2022 03/3091 COUNCIL MEETING REFRESHMENTS, 19/10/2022 03/3224 COUNCIL REFRESHMENTS, 19/10/2022 03/3224 COUNCIL REFRESHMENTS, 20/10/2022 03/3567 NARROGIN OBSERVER, 01/085/2022 03/4517 MILK, 24/10/2022 03/5257 MILK, 27/10/2022 03/6118 NARROGIN OBSERVER, 05/09/2022 03/7114 MILK, 31/10/2022 03/7823 MILK, 04/10/2022 03/7952 NARROGIN OBSERVER, 06/10/2022 NARROGIN OBSERVER, 07/10/2022 03/8889 SUGAR, COFFEE, MILK, 19/10/2022 03/3398 MILK | | 151.22 | |
| EFT9732 | 25/01/2023 | TOLL TRANSPORT PTY LTD | FREIGHT CHARGES | 1 | | 546.05 |
| INV 0483 | 11/12/2022 | TOLL TRANSPORT PTY LTD | 25/11/2022 FROM INTERFIRE, 25/11/2022 FROM HERSEY'S SAFETY, 28/11/2022 FROM INTERFIRE | | 494.37 | |
| INV 0484 | 18/12/2022 | TOLL TRANSPORT PTY LTD | 02/12/2022 FROM INTERFIRE, 12/12/2022 TO WATER EXAMINERS | | 35.99 | |
| INV 0485 | 01/01/2023 | TOLL TRANSPORT PTY LTD | 19/12/2022 FROM HERSEY'S SAFETY | | 15.69 | |
| EFT9733 | 25/01/2023 | DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY | BSL COLLECTIONS | 1 | | 56.65 |
| INV BSLFEB22.1 | 17/01/2023 | DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY | FEBRUARY 2022 | | 56.65 | |

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| EFT9734 | 25/01/2023 | ANDREW DOVER | REIMBURSEMENT | 1 | | 696.97 |
| INV 20122022 | 20/12/2022 | ANDREW DOVER | ITEMS FOR CHRISTMAS VILLAGE | | 696.97 | |
| EFT9735 | 25/01/2023 | INTERFIRE AGENCIES | FIRE FIGHTING | 1 | | 18,842.88 |
| INV 12385 | 15/11/2022 | INTERFIRE AGENCIES | PPE | | 11,367.00 | |
| INV 12441 | 18/11/2022 | INTERFIRE AGENCIES | PPE | | 4,045.91 | |
| INV 12467 | 21/11/2022 | INTERFIRE AGENCIES | PPE | | 2,398.31 | |
| INV 12482 | 21/11/2022 | INTERFIRE AGENCIES | PPE | | 1,031.66 | |
| EFT9736 | 25/01/2023 | 3E ADVANTAGE PTY LTD | RICOH IMC6000LT COLOUR PHOTOCOPIER LEASE | 1 | | 367.40 |
| INV 81745-H6C2Z7 | 24/12/2022 | 3E ADVANTAGE PTY LTD | MONTHLY PAYMENT - 04/01/2023 TO 04/02/2023 | | 367.40 | |
| EFT9737 | 25/01/2023 | WHEATBELT MINERALS PTY LTD | RATES REFUND | 1 | | 204.17 |
| INV A24115 | 24/01/2023 | WHEATBELT MINERALS PTY LTD | ASSESSMENT A24115 E70/05598 MINING TENEMENT PINGELLY WA 6308 | | 187.89 | |
| INV A24147 | 24/01/2023 | WHEATBELT MINERALS PTY LTD | ASSESSMENT A24147 E70/05800 MINING TENEMENT PINGELLY WA 6308 | | 16.28 | |
| TOTAL EFT | | | | | | 297,959.43 |

| CHEQUE NUMBER | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE AMOUNT | TOTAL |
|----------------------|-------------------|--------------------------|---------------------------------------|------------------|-----------------------|------------------|
| 24917 | 06/01/2023 | SHIRE OF PINGELLY | VEHICLE REGISTRATION RENEWAL | 1 | | 24.85 |
| INV PN30312023 | 13/12/2022 | SHIRE OF PINGELLY | 12 MONTH RENEWAL - PBF3 | | 24.85 | |
| 24918 | 06/01/2023 | SYNERGY | SHIRE STREETLIGHT CHARGES | 1 | | 3,203.42 |
| INV 2029698183 | 02/12/2022 | SYNERGY | 198 LIGHTS - 25/10/2022 TO 24/11/2022 | | 3,203.42 | |
| 24919 | 16/01/2023 | SYNERGY | SHIRE STREETLIGHT CHARGES | 1 | | 3,096.19 |
| INV 2021729668 | 03/01/2023 | SYNERGY | 198 LIGHTS - 25/11/2022 TO 24/12/2022 | | 3,096.19 | |
| 24920 | 25/01/2023 | SHIRE OF PINGELLY | VEHICLE REGISTRATION RENEWAL | 1 | | 315.25 |
| INV PN662023 | 06/01/2023 | SHIRE OF PINGELLY | RENEWED UP TO 31/10/2023 PN66 | | 315.25 | |
| 24921 | 25/01/2023 | WATER CORPORATION | WATER ACCOUNT CHARGES | 1 | | 17,023.08 |
| INV WAT - NOV 22 TO | 12/01/2023 | WATER CORPORATION | VARIOUS SHIRE PROPERTIES | | 15,618.13 | |
| INV WAT - NOV 22 TO | 12/01/2023 | WATER CORPORATION | VARIOUS SHIRE PROPERTIES | | 1,404.95 | |

| 24922 | 25/01/2023 | SYNERGY | SYNERGY ACCOUNT CHARGES | 1 | | 11,797.13 |
|----------------------|------------|---|------------------------------|-----------|----------------|------------------|
| INV SYN - NOV TO JAN | 20/01/2023 | SYNERGY | VARIOUS SHIRE PROPERTIES | | 10,946.63 | |
| INV SYN - NOV TO JAN | 20/01/2023 | SYNERGY | VARIOUS SHIRE PROPERTIES | | 850.50 | |
| TOTAL CHEQUE | | | | | | 35,459.92 |
| PAYROLL | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE AMOUNT | TOTAL |
| EFT9633 | 06/01/2023 | CHILD SUPPORT AGENCY | PAYROLL DEDUCTIONS | 1 | | 791.04 |
| EFT9676 | 06/01/2023 | WEST AUSTRALIAN SHIRE COUNCILS & MUNICIPAL ROAD BOARDS AND PARKS LGRCEU | PAYROLL DEDUCTIONS | 1 | | 205.00 |
| EFT9717 | 25/01/2023 | CHILD SUPPORT AGENCY | PAYROLL DEDUCTIONS | 1 | | 470.53 |
| EFT9738 | 25/01/2023 | WEST AUSTRALIAN SHIRE COUNCILS & MUNICIPAL ROAD BOARDS AND PARKS LGRCEU | PAYROLL DEDUCTIONS | 1 | | 102.50 |
| DD13460.1 | 03/01/2023 | AWARE SUPER | PAYROLL DEDUCTIONS | 1 | | 6,443.10 |
| DD13460.2 | 03/01/2023 | COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 521.50 |
| DD13460.3 | 03/01/2023 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 618.17 |
| DD13460.4 | 03/01/2023 | MLC | SUPERANNUATION CONTRIBUTIONS | 1 | | 693.84 |
| DD13460.5 | 03/01/2023 | PRIME SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 502.33 |
| DD13460.6 | 03/01/2023 | AMP SUPER FUND | SUPERANNUATION CONTRIBUTIONS | 1 | | 564.02 |
| DD13460.7 | 03/01/2023 | AUSTRALIAN RETIREMENT TRUST | SUPERANNUATION CONTRIBUTIONS | 1 | | 94.13 |
| DD13480.1 | 17/01/2023 | AWARE SUPER | PAYROLL DEDUCTIONS | 1 | | 6,931.77 |
| DD13480.2 | 17/01/2023 | COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 515.33 |
| DD13480.3 | 17/01/2023 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 599.22 |
| DD13480.4 | 17/01/2023 | MLC | SUPERANNUATION CONTRIBUTIONS | 1 | | 693.84 |
| DD13480.5 | 17/01/2023 | PRIME SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 293.60 |

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| DD13480.6 | 17/01/2023 | AMP SUPER FUND | SUPERANNUATION CONTRIBUTIONS | 1 | | 1,626.28 |
| DD13480.7 | 17/01/2023 | AUSTRALIAN RETIREMENT TRUST | SUPERANNUATION CONTRIBUTIONS | 1 | | 79.94 |
| DD13493.1 | 31/01/2023 | AWARE SUPER | PAYROLL DEDUCTIONS | 1 | | 6,924.87 |
| DD13493.2 | 31/01/2023 | COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 515.33 |
| DD13493.3 | 31/01/2023 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 604.10 |
| DD13493.4 | 31/01/2023 | MLC | SUPERANNUATION CONTRIBUTIONS | 1 | | 693.84 |
| DD13493.5 | 31/01/2023 | PRIME SUPER | SUPERANNUATION CONTRIBUTIONS | 1 | | 243.24 |
| DD13493.6 | 31/01/2023 | AMP SUPER FUND | SUPERANNUATION CONTRIBUTIONS | 1 | | 584.60 |
| DD13493.7 | 31/01/2023 | AUSTRALIAN RETIREMENT TRUST | SUPERANNUATION CONTRIBUTIONS | 1 | | 77.36 |
| TOTAL PAYROLL | | | | | | 31,389.48 |
| DIRECT DEBIT | DATE | CREDITOR | INVOICE DESCRIPTION | BANK CODE | INVOICE AMOUNT | TOTAL |
| DD13473.1 | 16/01/2023 | BENDIGO BANK CREDIT CARDS | CEO CREDIT CARD RECONCILIATION | 1 | | 1,602.69 |
| INV 14012023 | 14/01/2023 | BENDIGO BANK CREDIT CARDS | 02/12/2022 BUNNINGS CANNINGTON - LIGHTS FOR CHRISTMAS VILLAGE \$238.00 02/12/2022 BUNNINGS ARMADALE - ITEMS FOR CHRISTMAS VILLAGE \$340.36 03/12/2022 BUNNINGS MIDLAND - ITEMS FOR CHRISTMAS VILLAGE \$321.32 04/12/2022 PINGELLY COMMUNITY CRAFT CENTRE - RIBBON FOR CHRISTMAS VILLAGE \$5.00 14/12/2022 FACEBOOK - ADVERTISING RECRUITMENT & CHRISTMAS VILLAGE - \$259.51 14/12/2022 SEEK - ADVERTISING RECRUITMENT \$434.50 30/12/2022 BENDIGO BANK - CREDIT CARD FEE \$4.00 | 1 | 1,602.69 | |
| DD13474.1 | 16/01/2023 | BENDIGO BANK CREDIT CARDS | EMCS CREDIT CARD TRANSACTIONS | 1 | | 1,066.41 |
| INV 14012023 | 14/01/2023 | BENDIGO BANK CREDIT CARDS | 15/12/2022 PINGELLY IGA - CHRISTMAS LIGHTS PRIZE GIFT CARD \$100.00 15/12/2022 PINGELLY IGA - CHRISTMAS LIGHTS PRIZE GIFT CARD \$250.00 15/12/2022 PINGELLY IGA - CHRISTMAS LIGHTS PRIZE GIFT CARD \$250.00 15/12/2022 PINGELLY IGA - CHRISTMAS LIGHTS PRIZE GIFT CARD \$150.00 15/12/2022 PINGELLY IGA - CHRISTMAS LIGHTS PRIZE GIFT CARD \$100.00 15/12/2022 PINGELLY IGA - CHRISTMAS LIGHTS PRIZE GIFT CARD \$150.00 28/12/2022 PUMA ENERGY KARRAGULLEN - FUEL FOR EMCS CAR \$62.41 30/12/2022 BENDIGO BANK - CREDIT CARD FEE \$4.00 | 1 | 1,066.41 | |
| DD13475.1 | 16/01/2023 | BENDIGO BANK CREDIT CARDS | EMW CREDIT CARD RECONCILIATION | 1 | | 251.50 |
| INV 14012023 | 14/01/2023 | BENDIGO BANK CREDIT CARDS | 01/12/2022 FACEBOOK - ADVERTISING CHRISTMAS VILLAGE \$247.50 30/12/2022 BENDIGO BANK - CREDIT CARD FEE \$4.00 | 1 | 251.50 | |
| TOTAL DD | | | | | | 2,920.60 |

| | | |
|------------------------|--|-------------------|
| GRAND TOTAL | | 367,729.43 |
|------------------------|--|-------------------|

15.3 2022/23 Annual Budget Review

File Reference: ADM0067
Location: Not Applicable
Applicant: Not Applicable
Author: Executive Manager Corporate Services
Disclosure of Interest: Nil
Attachments: 2022/23 Budget Review
Previous Reference:

Summary

To consider and adopt the Budget Review as attached for the period 1 July 2022 to 31 January 2023.

Background

In accordance with Local Government (Financial Management) Regulations, Council is required to carry out a review of its annual budget for that year by 31 March. This requirement recognises the dynamic nature of local government activities and the need to continually reassess projects competing for limited funds, to ensure that community benefit from available funding is maximised.

Comment

The mid-year review of the Shire's financial accounts as at 21 January 2023 has been conducted and areas identified that require amendments to initial budget allocations. Wherever possible, service areas seeking additional funds to what was originally approved in the budget are encouraged to generate funding or to find offsetting savings in their own areas. These amendments have been detailed in the document for Council's review. A commentary is provided where expenditure or income has a variance of more than \$5,000.

In reviewing the 2022/23 Budget and incorporating the amendments and the audited surplus for the 2021/22 financial year, the changes made to the various accounts have resulted in a remaining deficit to 30 June 2023 of \$167,608.

The budget review process has identified items requiring adjustment. The surplus carried forward was less than the end of financial year audited position. This would have resulted in a deficit of \$340,760. The review reduces the closing 30 June 2023 position to a deficit of \$167,608. A copy of the 2021/22 Budget Review report is attached which details the items. Changes over \$5,000 include:

| Description | Variation \$ |
|--|---------------------|
| Revenue | |
| Increase in General Purpose Grant FAGS - LGGC | 67,942 |
| Decrease in Roads Grant FAGS - LGGC | 19,618 |
| Increase in Main Roads Direct Grant | 8,553 |
| Additional LRCI I Grant Final Payment | 26,760 |
| Additional LRCI II Grant Final Payment | 20,855 |
| Roads to Recovery cfwd | 7,132 |
| Increase in Interest on Investments | 7,900 |
| Increase in ESL Operating Grant for PPE & cfwd | 30,531 |
| Decrease in Fire Mitigation Grant | 221,000 |
| Additional Queen's Commemoration Tree Planting Grant | 20,000 |
| Additional Australia Day Grant | 30,000 |
| Additional Grant Funding for DFES BFB Appliance | 407,844 |

| | |
|--|---------|
| Additional Funding for DFES SES crash tender | 94,201 |
| Additional Town Hall Grant - Wheatbelt Development Commission – State Election promise | 25,000 |
| LRCI Revenue amendment to include Childcare Improvements originally Council funded | 50,000 |
| Increase revenue reimbursement - Workers Compensation Claim | 17,595 |
| Decrease revenue Private Works | 40,753 |
| Additional proceeds from sale PT20 tipper truck | 20,000 |
| Additional proceeds from sale Conplant pneumatic roller | 10,000 |
| Expenditure | |
| Addition Bonus Incentive Scheme expense | 15,600 |
| Addition CEO Review expense | 1,0000 |
| Addition Workers Compensation expense | 17,595 |
| Addition of labour expense for aged care accommodation | 6,323 |
| Increase vehicle costs CEO & Growth Coordinator | 5,435 |
| Increase in ESL BFB & SES expenditure | 30,065 |
| Decrease in Fire Mitigation expenses | 221,000 |
| Additional Queen's Commemoration tree planting expense | 21,000 |
| Increase Christmas Village expense utilising LRCI funding | 20,000 |
| Additional expenditure Australia Day | 30,000 |
| Increase in Insurance premiums expense prior year adjustment | 7,278 |
| Addition Town Hall upgrade expense – State Election | 25,000 |
| Decrease in Sulkies and Buggies expenditure | 90,000 |
| Addition BFB appliance expense | 407,844 |
| Increase SES Fire crash tender | 94,201 |
| Addition side tipper | 35,000 |
| Decrease purchase of dual cab ute rather than tipper truck | 25,000 |
| Decrease cost of Growth Coordinator vehicle | 8,800 |
| Additional mower decks | 10,000 |
| Increase Somerset Street expense | 7,403 |
| Decrease signage and streetscape expenses | 20,000 |

Reserves

This budget review has reduced the plant reserve by \$37,500 for the side tipper adopted by Council in September 2022.

Summary

Overall, this budget review has identified \$173,152 in savings and revenue increases to reduce the deficit position anticipated at the end of the year.

Consultation

No external consultation is required for this item.

Statutory Environment

Local Government Act 1995 Section 6.2 Municipal Budget.

Local Government (Financial Management) Regulations 1996.

Regulation 33A Review of Budget

- (1) Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine whether or not to adopt the review, any parts of the review or any recommendations made in the review.
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department of Local Government, Sport & Cultural Industries.

Policy Implications

There are no policy implications.

Financial Implications

Specific financial implications are as outlined in the comment section of this report.

Strategic Implications

| | |
|----------------|---|
| Goal 5 | Innovation Leadership and Governance |
| Outcome 5.6 | Financial systems are effectively managed |
| Strategy 5.6.1 | Financial management and reporting systems are able to deliver on all administrative and management functions (including reporting) and long-term financial planning requirements |

Risk Implications

| | |
|---|---|
| Risk | Failure to present a detailed budget review in the prescribed form or closing date would result in non-compliance with the Local Government (Financial Management) Regulations 1996, which may result in a qualified audit. |
| Risk Rating (Prior to Treatment or Control) | Low (4) |
| Principal Risk Theme | Reputational / Legislative |
| Risk Action Plan (Controls or Treatment Proposed) | Nil |

| Consequence Likelihood | | Insignificant 1 | Minor 2 | Moderate 3 | Major 4 | Catastrophic 5 |
|------------------------|---|--------------------|------------|---------------|--------------|-------------------|
| Almost Certain | 5 | Medium (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| Likely | 4 | Low (4) | Medium (8) | High (12) | High (16) | Extreme (20) |
| Possible | 3 | Low (3) | Medium (6) | Medium (9) | High (12) | High (15) |
| Unlikely | 2 | Low (2) | Low (4) | Medium (6) | Medium (8) | High (10) |
| Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Medium (5) |

Voting Requirements

Absolute Majority

Officer's Recommendation and Council Decision:

13223

Moved: Cr Oliveri

Seconded: Cr Hotham

1. That Council adopts the 2022/23 Budget Review for the period ending 31 January 2023 as attached.

CARRIED 6/0

Councillor comments in support of the motion:

Cr Oliveri – A lot of work has been done to make savings and want it noted of the acknowledgement of Zoe and staff.

Councillor comments in opposing the motion:

Nil

SHIRE OF PINGELLY

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2023

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF PINGELLY
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 JANUARY 2023

| Note | Budget v Actual | | Predicted | | | |
|---|--------------------|------------------|------------------------|---------------------------------|----------------------|----------|
| | Adopted Budget (a) | YTD Actual (b) | Variance Permanent (c) | Variance Timing (Carryover) (d) | Year End (a)+(c)+(d) | |
| | \$ | \$ | \$ | \$ | \$ | |
| OPERATING ACTIVITIES | | | | | | |
| Net current assets at start of financial year surplus/(deficit) | 2,084,157 | 1,743,397 | (340,760) | | 1,743,397 | ▼ |
| Revenue from operating activities (excluding rates) | | | | | | |
| Specified area rates | 235 | | | | 235 | |
| Operating grants, subsidies and contributions | 851,786 | 438,515 | (58,800) | | 792,986 | ▼ |
| Fees and charges | 389,449 | 276,096 | (43,470) | | 345,979 | ▼ |
| Service charges | 0 | 0 | 0 | | 0 | |
| Interest earnings | 34,740 | 30,872 | 7,900 | | 42,640 | ▲ |
| Other revenue | 118,762 | 86,337 | 18,896 | | 137,658 | ▲ |
| Profit on asset disposals | 0 | 0 | 0 | | 0 | |
| | 1,394,972 | 831,820 | (75,474) | 0 | 1,319,498 | |
| Expenditure from operating activities | | | | | | |
| Employee costs | (1,789,205) | (1,086,055) | (59,518) | | (1,848,723) | ▲ |
| Materials and contracts | (1,876,874) | (840,669) | 102,563 | | (1,774,311) | ▼ |
| Utility charges | (166,869) | (92,464) | 1,007 | | (165,862) | ▼ |
| Depreciation on non-current assets | (2,574,810) | (1,573,038) | 0 | | (2,574,810) | |
| Interest expenses | (103,356) | (64,239) | 0 | | (103,356) | |
| Insurance expenses | (203,088) | (217,155) | (8,539) | | (211,627) | ▲ |
| Other expenditure | (105,444) | (34,339) | 8,018 | | (97,426) | ▼ |
| Loss on asset disposals | (5,000) | (24,430) | (48,260) | | (53,260) | ▲ |
| | (6,824,646) | (3,932,389) | (4,729) | 0 | (6,829,375) | |
| Non-cash amounts excluded from operating activities | 2,579,810 | 1,597,468 | 48,260 | | 2,628,070 | ▲ |
| Amount attributable to operating activities | (765,707) | 240,296 | (372,703) | 0 | (1,138,410) | |
| INVESTING ACTIVITIES | | | | | | |
| Non-operating grants, subsidies and contributions | 2,885,480 | 1,165,338 | 560,937 | | 3,446,417 | ▲ |
| Purchase land held for resale | 0 | 0 | | | 0 | |
| Purchase investment property | 0 | 0 | | | 0 | |
| Purchase land and buildings | (803,782) | (88,530) | 65,000 | | (738,782) | ▼ |
| Purchase plant and equipment | (385,300) | (823,544) | (513,245) | | (898,545) | ▲ |
| Purchase furniture and equipment | (37,150) | (3,104) | 0 | | (37,150) | |
| Purchase and construction of infrastructure-roads | (827,344) | (255,609) | 7,403 | | (819,941) | ▼ |
| Purchase and construction of infrastructure-other | (951,088) | (186,249) | 20,000 | | (931,088) | ▼ |
| Purchase of right of use assets | 0 | 0 | | | 0 | |
| Purchase of investments | 0 | 0 | | | 0 | |
| Proceeds from self supporting loans | 19,920 | 9,802 | | | 19,920 | |
| Proceeds from disposal of assets | 12,000 | | 30,000 | | 42,000 | ▼ |
| Proceeds from sale of investments | | | | | 0 | |
| | (87,264) | (181,896) | 170,095 | 0 | 82,831 | |
| Non-cash amounts excluded from investing activities | 0 | 0 | | | 0 | |
| Amount attributable to investing activities | (87,264) | (181,896) | 170,095 | 0 | 82,831 | |
| FINANCING ACTIVITIES | | | | | | |
| Repayment of debentures | (1,226,872) | (1,161,459) | | | (1,226,872) | |
| Principal elements of finance lease payments | (107,879) | (69,189) | | | 0 | ▲ |
| Proceeds from new borrowings | | | | | 0 | |
| Proceeds from new leases liabilities | | | | | 0 | |
| Advances of self supporting loans | | | | | 0 | |
| Proceeds from advances | | | | | 0 | |
| Transfers to cash backed reserves (restricted assets) | (303,195) | (2,814) | | | (303,195) | |
| Transfers from cash backed reserves (restricted assets) | 161,150 | 0 | 35,000 | | 196,150 | ▼ |
| Amount attributable to financing activities | (1,476,796) | (1,233,462) | 35,000 | 0 | (1,333,917) | |
| Budget deficiency before general rates | (2,329,767) | (1,175,062) | (167,608) | 0 | (2,389,496) | |
| Estimated amount to be raised from general rates | 2,329,767 | 2,330,760 | | | 2,329,767 | |
| Closing funding surplus(deficit) | 0 | 1,155,698 | (167,608) | 0 | (59,729) | ▼ |

3 (c)

SHIRE OF PINGELLY
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31 JANUARY 2023

| | Budget v Actual | | Predicted | | | Material Variance |
|---|---------------------------|------------------|------------------------|---------------------------------|----------------------|-------------------|
| | Adopted Annual Budget (a) | YTD Actual (b) | Variance Permanent (c) | Variance Timing (Carryover) (d) | Year End (a)+(c)+(d) | |
| Note | \$ | \$ | \$ | \$ | \$ | |
| OPERATING ACTIVITIES | | | | | | |
| Net current assets at start of financial year surplus/(deficit) | 2,084,157 | 1,743,397 | (340,760) | 0 | 1,743,397 | ▼ |
| Revenue from operating activities (excluding rates) | | | | | | |
| Governance | 57,225 | 39,522 | 0 | | 57,225 | |
| General purpose funding | 424,105 | 249,215 | 56,798 | | 480,903 | ▲ |
| Law, order, public safety | 318,287 | 75,097 | (193,457) | | 124,830 | ▼ |
| Health | 2,461 | 2,078 | | | 2,461 | |
| Education and welfare | 23,041 | 9,637 | (4,000) | | 19,041 | ▼ |
| Housing | 0 | 0 | | | 0 | |
| Community amenities | 220,740 | 207,470 | 1,000 | | 221,740 | ▲ |
| Recreation and culture | 71,816 | 48,273 | 57,935 | | 129,751 | ▲ |
| Transport | 98,823 | 124,335 | 29,408 | | 128,231 | ▲ |
| Economic services | 119,095 | 49,547 | | | 119,095 | |
| Other property and services | 59,379 | 26,646 | (23,158) | | 36,221 | ▼ |
| | 1,394,972 | 831,820 | (75,474) | 0 | 1,319,498 | |
| Expenditure from operating activities | | | | | | |
| Governance | (462,669) | (268,061) | (62,743) | | (525,412) | ▲ |
| General purpose funding | (226,770) | (128,364) | (1,982) | | (228,752) | ▲ |
| Law, order, public safety | (513,836) | (227,466) | 190,935 | | (322,901) | ▼ |
| Health | (184,622) | (106,752) | (3,275) | | (187,897) | ▲ |
| Education and welfare | (111,862) | (71,063) | (5,287) | | (117,149) | ▲ |
| Housing | 0 | 0 | | | 0 | |
| Community amenities | (406,344) | (213,877) | (1,214) | | (407,558) | ▲ |
| Recreation and culture | (1,509,928) | (952,672) | (80,741) | | (1,590,669) | ▲ |
| Transport | (2,877,742) | (1,617,003) | (22,827) | | (2,900,569) | ▲ |
| Economic services | (526,663) | (267,881) | | | (526,663) | |
| Other property and services | (4,210) | (79,250) | (17,595) | | (21,805) | ▲ |
| | (6,824,646) | (3,932,389) | (4,729) | 0 | (6,829,375) | |
| Non-cash amounts excluded from operating activities | 2,579,810 | 1,597,468 | 48,260 | | 2,628,070 | ▼ |
| Amount attributable to operating activities | (765,707) | 240,296 | (372,703) | 0 | (1,138,410) | |
| INVESTING ACTIVITIES | | | | | | |
| Non-operating grants, subsidies and contributions | 2,885,480 | 1,165,338 | 560,937 | 0 | 3,446,417 | ▼ |
| Purchase land held for resale | 0 | 0 | 0 | 0 | 0 | |
| Purchase investment property | 0 | 0 | 0 | 0 | 0 | |
| Purchase land and buildings | (803,782) | (88,530) | 65,000 | 0 | (738,782) | ▼ |
| Purchase plant and equipment | (385,300) | (823,544) | (513,245) | 0 | (898,545) | ▲ |
| Purchase furniture and equipment | (37,150) | (3,104) | 0 | 0 | (37,150) | |
| Purchase and construction of infrastructure - roads | (827,344) | (255,609) | 7,403 | 0 | (819,941) | ▼ |
| Purchase and construction of infrastructure - other | (951,088) | (186,249) | 20,000 | 0 | (931,088) | ▼ |
| Purchase of right of use assets | 0 | 0 | 0 | 0 | 0 | |
| Purchase of investments | 0 | 0 | 0 | 0 | 0 | |
| Proceeds from self supporting loans | 19,920 | 9,802 | 0 | 0 | 19,920 | |
| Proceeds from disposal of assets | 12,000 | 0 | 30,000 | 0 | 42,000 | ▼ |
| Proceeds from sale of investments | 0 | 0 | 0 | 0 | 0 | |
| | (87,264) | (181,896) | 170,095 | 0 | 82,831 | |
| Non-cash amounts excluded from investing activities | 0 | 0 | 0 | 0 | 0 | |
| Amount attributable to investing activities | (87,264) | (181,896) | 170,095 | 0 | 82,831 | |
| FINANCING ACTIVITIES | | | | | | |
| Repayment of borrowings | (1,226,872) | (1,161,459) | 0 | 0 | (1,226,872) | |
| Principal elements of finance lease payments | (107,879) | (69,189) | 0 | 0 | (107,879) | |
| Proceeds from new borrowings | 0 | 0 | 0 | 0 | 0 | |
| Proceeds from new leases liabilities | 0 | 0 | 0 | 0 | 0 | |
| Advances of self supporting loans | 0 | 0 | 0 | 0 | 0 | |
| Proceeds from advances | 0 | 0 | 0 | 0 | 0 | |
| Transfers to cash backed reserves (restricted assets) | (303,195) | (2,814) | 0 | 0 | (303,195) | |
| Transfers from cash backed reserves (restricted assets) | 161,150 | 0 | 35,000 | 0 | 196,150 | ▼ |
| Amount attributable to financing activities | (1,476,796) | (1,233,462) | 35,000 | 0 | (1,441,796) | |
| Budget deficiency before general rates | (2,329,767) | (1,175,062) | (167,608) | 0 | (2,497,375) | |
| Estimated amount to be raised from general rates | 2,329,767 | 2,330,760 | 0 | 0 | 2,329,767 | |
| Closing Funding Surplus(Deficit) | 0 | 1,155,698 | (167,608) | 0 | (167,608) | ▼ |

3 (c)

1. BASIS OF PREPARATION

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 of Pingelly to measure any vested improvements at zero cost.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

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

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget review in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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

2022-2023 ACTUAL BALANCES

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

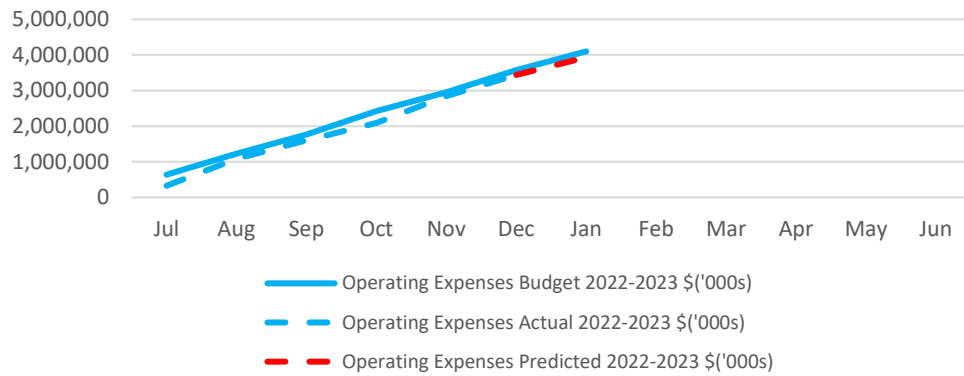
BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

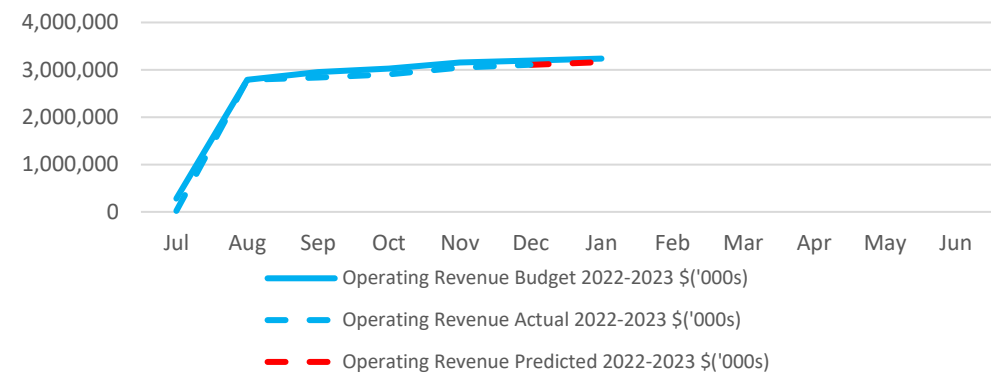
SHIRE OF PINGELLY
 SUMMARY GRAPHS - BUDGET REVIEW
 FOR THE PERIOD ENDED 31 JANUARY 2023

2. SUMMARY GRAPHS - BUDGET REVIEW

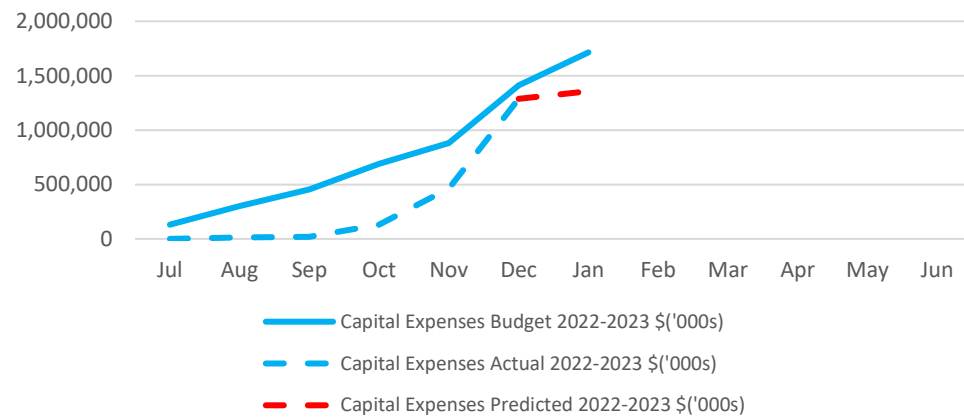
Operating Expenses



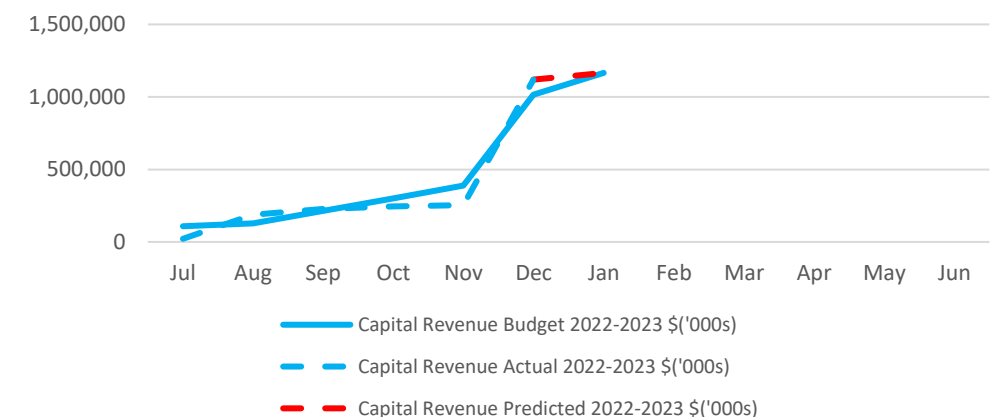
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

| | Actual - Used for Budget 30 June 2022 | Audited Actual 30 June 2022 | Budget 30 June 2023 | Actual 31 January 2023 |
|--|---|--------------------------------|------------------------|---------------------------|
| Adjustments to operating activities | | | \$ | \$ |
| Less: Profit on asset disposals | (24,760) | (24,760) | 0 | 0 |
| Less: Movement in liabilities associated with restricted cash | | | | |
| Less: Fair value adjustments to financial assets at fair value through profit and loss | | (2,998) | | |
| Add: Pensioner deferred rates | | 2,099 | | |
| Less Employee Benefit Provisions | | (30,921) | | |
| Add: Loss on asset disposals | 2,690 | 2,690 | 5,000 | 24,430 |
| Add: Change in accounting policies | | | | |
| Add: Depreciation on non-current assets | 2,582,058 | 2,582,058 | 2,574,810 | 1,573,038 |
| Non-cash amounts excluded from operating activities | 2,559,988 | 2,528,168 | 2,579,810 | 1,597,468 |

(b) Investing activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

| | | | | |
|---|----------|------------------|----------|------------------|
| Less: Movement in unspent non-operating grants liability | 0 | (807,235) | | (707,828) |
| Less: Grants, subsidies and contributions for assets received in-kind | | | | |
| Less: Movement in provisions for capital expenditure | | | | |
| Add: Property, plant and equipment received in-kind | | | | |
| Add: Infrastructure received in-kind | | | | |
| Non cash amounts excluded from investing activities | 0 | (807,235) | 0 | (707,828) |

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

| | | | | |
|--|------------------|----------------|------------------|------------------|
| Less: Restricted cash | (846,528) | (846,528) | (988,573) | (849,340) |
| Less : Current assets not expected to be received at end of year | | | | 0 |
| Less Financial assets at amortised cost - self supporting loans | (1,437) | (19,920) | (1,437) | (10,119) |
| Financial Assets at fair valuation through profit and loss | (5,000) | (5,000) | (5,000) | (5,000) |
| Add: Current portion of Long term borrowings | 0 | 1,226,872 | 0 | 65,414 |
| Add: Provisions - employee | 417,295 | 373,024 | 417,295 | 373,024 |
| Add: Current Portion of lease liability | 92,859 | 107,688 | 92,859 | 38,498 |
| Add: Contract liability not expected to cleared at end of year | | | | |
| Add: Change in accounting policy | | | | |
| Total adjustments to net current assets | (342,811) | 836,136 | (484,856) | (387,523) |

(d) Composition of estimated net current assets

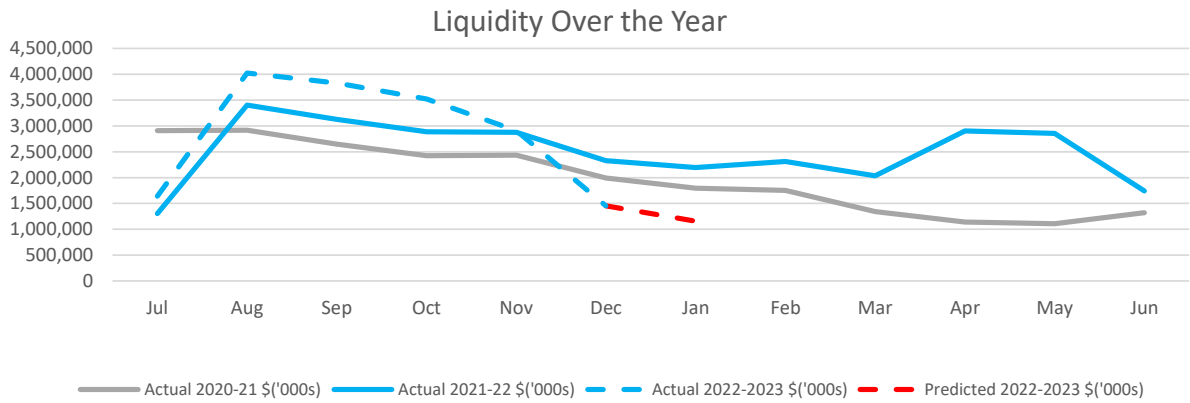
Current assets

| | | | | |
|--|------------------|------------------|------------------|------------------|
| Cash unrestricted | 1,797,223 | 2,594,332 | 3,066 | 1,394,241 |
| Cash restricted | 957,538 | 0 | 375,743 | 0 |
| Cash - restricted unspent borrowings | 6,432 | 5,000 | 6,432 | 5,000 |
| Financial assets - unrestricted | 0 | 19,920 | 0 | 10,119 |
| Financial assets - restricted reserves | 706,194 | 846,529 | 988,573 | 849,343 |
| Receivables - rates and rubbish | 222,839 | 238,145 | 222,839 | 476,083 |
| Receivables - other | 168,084 | 302,288 | 93,084 | 185,335 |
| Other current assets | 0 | 4,644 | | 0 |
| Contract assets | | | | |
| Inventories | 18,986 | 19,694 | 18,986 | 7,651 |
| | 3,877,296 | 4,030,552 | 1,708,723 | 2,927,772 |

Less: current liabilities

| | | | | |
|--------------------------------|-----------|-----------|-----------|-----------|
| Payables | (148,713) | (481,113) | (363,713) | (93,575) |
| Contract liabilities | (127,358) | (127,359) | (50,000) | (106,212) |
| Unspent non-operating grants | (664,103) | (807,235) | (300,000) | (707,828) |
| Unspent contribution provision | | | | |

| | | | | |
|--|-------------------------|-------------------------|--------------------|-------------------------|
| Lease liabilities | (92,859) | (107,688) | (92,859) | (38,498) |
| Long term borrowings | 0 | (1,226,872) | | (65,414) |
| Provisions | (417,295) | (373,024) | (417,295) | (373,024) |
| | <u>(1,450,328)</u> | <u>(3,123,291)</u> | <u>(1,223,867)</u> | <u>(1,384,551)</u> |
| Net current assets | 2,426,968 | 907,261 | 484,856 | 1,543,221 |
| Less: Total adjustments to net current assets | (342,811) | 836,136 | (484,856) | (387,523) |
| Closing funding surplus / (deficit) | <u>2,084,157</u> | <u>1,743,397</u> | <u>0</u> | <u>1,155,698</u> |



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Pingelly 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.

TRADE AND OTHER RECEIVABLES

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible 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.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Pingelly applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

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

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Pingelly's operational cycle. In the case of liabilities where the Shire of Pingelly does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Pingelly's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Pingelly prior to the end of the financial year that are unpaid and arise when the Shire of Pingelly 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.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Pingelly recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Pingelly'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 of Pingelly's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Pingelly's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Pingelly has a 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.

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

4. PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ | |
|--|-----------------|----------|
| | Permanent | Timing |
| 4.1 OPERATING REVENUE (EXCLUDING RATES) | | |
| 4.1.1 FEES AND CHARGES | | |
| Additional fines and penalties Law and Order | 950 | |
| Dog registrations on renewal | (1,955) | |
| Roads Board Rent GST adjustment committed | (2,500) | |
| PRACC Gas prior year | 4,788 | |
| Playgroup Lease Fees | (4,000) | |
| Private Works Fire Mitigation | (40,753) | |
| 4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS | | |
| Additional FAGS Grant Funding General | 67,942 | |
| Decrease in FAGS Grant Funding Roads | (19,618) | |
| Increase in Main Roads Direct Grant | 8,553 | |
| Additional LRCI II Grant Funding Verge Clearing | 20,855 | |
| ESL Operating Grant for additional PPE | 20,000 | |
| Additional ESL BFB Grant Funding receivable | 6,565 | |
| Fire mitigation grant not applied for | (221,000) | |
| ESL SES Operating Grant receivable | 1,983 | |
| Keep Australia Beautiful | 4,920 | |
| Queens Commemoration Tree Planting Grant | 20,000 | |
| Seniors Week Grant | 1,000 | |
| Australia Day Grant | 30,000 | |
| 4.1.6 INTEREST EARNINGS | | |
| Additional Interest on Term Deposits | 7,900 | |
| 4.1.7 OTHER REVENUE | | |
| Sundry Income reimbursement from Other Councils | 574 | |
| Insurance Claim Community Car | 2,427 | |
| Workers Compensation reimbursements | 17,595 | |
| Fuel Tax rebate reduction | (1,700) | |
| 4.1.8 PROFIT ON ASSET DISPOSAL | | |
| No change | | |
| Predicted Variances Carried Forward | (75,474) | 0 |

4. PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ | |
|---|-------------|--------|
| | Permanent | Timing |
| Predicted Variances Brought Forward | (75,474) | 0 |
| 4.2 OPERATING EXPENSES | | |
| 4.2.1 EMPLOYEE COSTS | | |
| Admin reallocation of training expense | (10,000) | |
| Bonus Incentive Scheme | (15,600) | |
| CEO Review | (10,000) | |
| Building Maintenance Aged Care accommodation | (6,323) | |
| Workers Compensation costs | (17,595) | |
| 4.2.2 MATERIAL AND CONTRACTS | | |
| CEO and Growth Coordinator Vehicle Costs | (5,435) | |
| ESL Operating Expenditure PPE | (21,497) | |
| Fire Mitigation Expense Grant not applied for | 221,000 | |
| ESL BFB Operating Expenditure from funding received | (6,585) | |
| ESL SES Operating Expenditure from funding received | (1,983) | |
| Roads Board Building maintenance | (1,214) | |
| Keep Australia Beautiful grant expense | (4,920) | |
| Old Bowling Club Maintenance | (160) | |
| Queens Commemoration Tree Planting Grant | (20,000) | |
| Seniors week grant expense | (1,000) | |
| Memorial Park Toilets vandalism | (3,000) | |
| Community Car Expense | (3,275) | |
| Street Maintenance | 1,003 | |
| Building Maintenance Aged Appropriate Accommodation | (371) | |
| Christmas Village | (20,000) | |
| Australia Day expense | (30,000) | |
| 4.2.3 UTILITY CHARGES | | |
| Old Bowling Club utilities expense | (400) | |
| Playgroup utilities | 1,407 | |
| 4.2.5 INTEREST EXPENSES | | |
| 4.2.6 INSURANCE EXPENSES | | |
| Increase in premiums adjustment prior year & landlord Insurance | (7,278) | |
| Old Bowling Club Insurance includes prior year adjustment | (1,261) | |
| 4.2.7 OTHER EXPENDITURE | | |
| Reduction in job training expense | 10,000 | |
| Write off rates per Council Motion | (1,982) | |
| 4.2.8 LOSS ON ASSET DISPOSAL | | |
| Loss on Sale PT20 2016 Isuzu dual cab tipper | (18,830) | |
| Loss on sale PM4 2007 Conplant Pneumatic Roller | (5,000) | |
| Loss on right of use copier replaced | (24,430) | |
| Predicted Variances Carried Forward | (80,203) | 0 |

4. PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ | |
|--|-------------|--------|
| | Permanent | Timing |
| Predicted Variances Brought Forward | (80,203) | 0 |
| 4.3 CAPITAL REVENUE | | |
| 4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS | | |
| LRCI I Final Payment on Acquittal | 26,760 | |
| Roads to Recovery Cfwd | 7,132 | |
| DFES BFB Appliance received | 407,844 | |
| DFES SES Road Crash Tender | 94,201 | |
| State Election Grant Town Hall Upgrade | 25,000 | |
| LRCI III Revenue from Sulkies and Buggies | (40,000) | |
| LRCI III Revenue to Childcare | 50,000 | |
| LRCI III Youth Precinct | (250,194) | |
| LRCI III Signage Revenue | (20,000) | |
| LRCI III Somerset Street | 130,194 | |
| LRCI III Bike Path | 130,000 | |
| LRCI III extension Youth Precinct | 267,597 | |
| LRCI III extension Somerset Street | (137,597) | |
| LRCI III extension Bike Path | (130,000) | |
| 4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS | | |
| Proceeds from sale PT20 2016 Isuzu dual cab tipper truck | 20,000 | |
| Proceeds from sale PM4 2007 Conplant pneumatic roller | 10,000 | |
| 4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS) | | |
| Transfer from Plant Reserve for side tipper | 35,000 | |
| Predicted Variances Carried Forward | 545,734 | 0 |

4. PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ | |
|--|-------------|--------|
| | Permanent | Timing |
| Predicted Variances Brought Forward | 545,734 | 0 |
| 4.4 CAPITAL EXPENSES | | |
| 4.4.2 LAND AND BUILDINGS | | |
| State Election Grant funded Town Hall Upgrade | (25,000) | |
| Sulkies and Buggies 40k LRCI II 50k Council Funded | 90,000 | |
| 4.4.3 PLANT AND EQUIPMENT | | |
| DFES BFB Appliance | (407,844) | |
| DFES SES Fire Crash Tender | (94,201) | |
| Side Tipper per Council Resolution | (35,000) | |
| Dual Cab instead of tipper truck | 25,000 | |
| Crowth Coordinator Car v Dual cab ute | 8,800 | |
| Mower decks | (10,000) | |
| 4.4.5 INFRASTRUCTURE ASSETS - ROADS | | |
| Somerset Street | 7,403 | |
| 4.4.6 INFRASTRUCTURE ASSETS - OTHER | | |
| Signage and Streetscapes | 20,000 | |
| Predicted Variances Carried Forward | 124,892 | 0 |

4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$
 Permanent Timing

Predicted Variances Brought Forward 124,892 0

4.5 OTHER ITEMS

4.5.2 OPENING FUNDING SURPLUS(DEFICIT)

As a result of End of Year Audit for the annual financial statements, this has resulted in a permanent change to the balance brought forward -Treatment of Review Street bridge grant and expenditure invoices not received

(340,760)

4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS) & DEPRECIATION

Loss on Sale PT20 2016 Isuzu dual cab tipper
 Loss on sale PM4 2007 Conplant Pneumatic Roller
 Loss of Right of Use copier replaced
 Depreciation

18,830
 5,000
 24,430
 0

Total Predicted Variances as per Annual Budget Review

(167,608) 0

SHIRE OF PINGELLY
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

5. BUDGET AMENDMENTS

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

| GL Account Code | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance | Comments |
|-----------------|------------------------|--------------------|--|--------------------------------------|----------------------------|----------------------------|--------------------------------|--|
| | | | | \$ | \$ | \$ | \$ | |
| | Budget Adoption | | Opening Surplus(Deficit) | | | (340,760) | (340,760) | Net current assets budget 2,084,157, AFR 1,743,397 |
| 03 | 103200.24 | | Increase in FAGS Grant - General | | 67,942 | | (272,818) | Grant adjustment |
| 03 | 103210.24 | | Decrease in FAGS Grant - Roads | | | (19,618) | (292,436) | Grant Adjustment |
| 03 | 103140.08 | 13196 | Rates Write off - | | | (1,982) | (294,418) | Rates write off per Council motion |
| 12 | 112360.24 | | Increase in Mainroads Direct Grant | | 8,553 | | (285,865) | Grant Adjustment |
| 12 | 112500.23 | | LRCI I Final Payment Received (10%) | | 26,760 | | (259,105) | Paid on Acquittal |
| 12 | 112750.24 | | LRCI II Balance Final Payment Received (10%) | | 20,855 | | (238,250) | Paid on Acquittal |
| 12 | 112320.23 | | Roads to Recovery CFWD 21/22 | | 7,132 | | (231,118) | Calc after acquittal EOFY |
| 03 | 103230.22 | | Interest on Investments | | 7,900 | | (223,218) | Higher Interest Rates for Term Deposits |
| 03 | 103650.29 | | Reimbursements from other Councils | | 574 | | (222,644) | |
| 04 | 104080.05 | | Insurance premium increase | | | (7,278) | (229,922) | Increase premiums 21/22 adj and landlord Insurance |
| 04 | 104250.01 | 13195 | CEO Review | | | (10,000) | (239,922) | Job EP037 Council Resolution |
| 04 | 104250.01 | | Admin wages movement from training | | | (10,000) | (249,922) | Adjusted allowance existing contract |
| 04 | 104110.08 | | Training | | 10,000 | | (239,922) | Adjusted allowance existing contract |
| 04 | 104250.01 | | Additional Bonus incentive | | | (15,600) | (255,522) | Incentive to equal prior year incentive |
| 04 | 104350.42 | | Increase in motor vehicle running costs | | | (5,435) | (260,957) | Additional bull bar, cellfigo and growth coordinator expense |
| 05 | Job 0575 | | BFB ESL Expenses | | | (21,497) | (282,454) | DFES BFB ESL PPE + 20k data logger subscription \$1497 |
| 05 | 10520.24 | | BFB ESL Grant | | 20,000 | | (262,454) | DFES BFB ESL PPE + 20k grant funded |
| 05 | 10520.24 | | BFB ESL Grant | | 6,565 | | (255,889) | Additional 22/23 funding |
| 05 | Job 0575 | | BFB ESL Expenses | | | (6,585) | (262,474) | Additional Expenditure available |
| 05 | 105190.23 | | DFES 4.4 Fire Tender Grant | | 407,844 | | 145,370 | Calculated on delivery |
| 05 | 10595.35 | | DFES 4.4 Fire Tender Asset | | | (407,844) | (262,474) | Calculated on Delivery |
| 05 | 105580.27 | | Fines and Penalties revenue received | | 950 | | (261,524) | Revenue received |
| 05 | 105810.25 | | Dog Registrations | | | (1,955) | (263,479) | Reduction due to revenue received on October renewal |
| 05 | 105220.24 | | Fire Mitigation Grant Funding expense Grant not received 22 23 | | | (221,000) | (484,479) | Fire Mitigation Grant Funding expense Grant not received 22 23 |
| 05 | FIREM | | Fire Mitigation Grant expense | | 221,000 | | (263,479) | Fire Mitigation Grant Funding expense Grant not received 22 23 |
| 05 | 105990.07 | | Additional Depreciation DFES Appliances | (99,985) | | | (263,479) | Non Cash |
| 05 | 105210.24 | | ESL SES Grant funding received | | 1,983 | | (261,496) | Additional 22/23 funding |
| 05 | Job 0534 | | ESL SES Expenditure | | | (1,983) | (263,479) | Additional expenditure available |
| 05 | 105250.23 | | SES Road Crash Tender Grant | | 94,201 | | (169,278) | Calculated on Delivery |
| 05 | 105960.35 | | SES Road Crash Tender Asset | | | (94,201) | (263,479) | Calculated on Delivery |
| 10 | BM016 | | Roads Board Building Maintenance | | | (1,214) | (264,693) | Additional maintenance undertaken |
| 11 | 110710.25 | | Roads Board Rent Adjustment 21/22 | | | (2,500) | (267,193) | GST registration |
| 11 | 110760.24 | | Keep Australia Beautiful Grant | | 4,920 | | (262,273) | Grant received after Budget adoption |
| 11 | Job CD033 | | Keep Australia Beautiful Grant expenditure | | | (4,920) | (267,193) | Grant associated expenditure |
| 11 | 111500.25 | | PRACC Bulk Gas Reimbursement | | 4,788 | | (262,405) | LPG Bulk gas reimbursement |
| 11 | 111840.03 | | Old Bowling Club Materials to Dec | | | (160) | (262,565) | Old Bowling Club expended |
| 11 | 111840.05 | | Old Bowling Club Insurance | | | (1,261) | (263,826) | Old Bowling Club expended |

| | | | | | | | | |
|----|-----------|--|-------|--------------------|----------|-----------|-----------|--|
| 11 | 111840.04 | Old Bowling Club Utilities | | Operating Expenses | | (400) | (264,226) | Old Bowling Club expended |
| 11 | Job GR008 | Queens Comemoration Tree Planting Grant | | Operating Revenue | 20,000 | | (244,226) | Tree planting grant received after budget adoption |
| 11 | Job TG9 | Queens Comemoration Tree Planting Grant expense | | Operating Expenses | | (20,000) | (264,226) | Tree planting grant received after budget adoption |
| 10 | 108610.24 | Seniors Week Grant | | Operating Revenue | 1,000 | | (263,226) | Seniors week grant received after budget adoption |
| 11 | Job CD002 | Seniors week grant expense | | Operating Expenses | | (1,000) | (264,226) | Seniors week grant received after budget adoption |
| 11 | BM056 | Memorial Park Toilets | | Operating Expenses | | (3,000) | (267,226) | Vandalism |
| 11 | 111740.33 | Insurance Claim Revenue Community Car | | Operating Revenue | 2,427 | | (264,799) | Community Car Accident |
| 07 | 107050.42 | PCOM2 - Community Car Operating Expense | | Operating Expenses | | (3,275) | (268,074) | Insurance rego and accident |
| 12 | 112040.42 | Town Streets Maintenance | | Operating Expenses | 1,003 | | (267,071) | Insurance and Rego Job MT99 |
| 12 | 112900.35 | Purchase Side Tipper Trailer | 13180 | Capital Expenses | | (35,000) | (302,071) | Insurance Claim |
| 12 | 010F | Transfer from Plant Reserve | 13180 | Capital Revenue | 35,000 | | (267,071) | Job EP037 Council Resolution |
| 12 | EP027 | Purchase dual cab ute not tipper truck | | Capital Expenses | 25,000 | | (242,071) | Dual Cab not tipper truck |
| 12 | EP035 | Growth Coord Vehicle not Mechanic Ute | | Capital Expenses | 8,800 | | (233,271) | Car purchase not ute |
| 12 | EP026 | Replacement Mower Decks | | Capital Expenses | - | 10,000 | (243,271) | Mower Decks urgent replacement |
| 08 | 108620.25 | Playgroup daycare Fees | | Operating Revenue | | (4,000) | (247,271) | No lease peppercorn \$1 not charged |
| 08 | 1820B0.04 | Playgroup Daycare - Utilities | | Operating Expenses | 1,407 | | (245,864) | No longer paying Synergy expense for reimbursement |
| 11 | 1111H0.23 | Town Hall, State Election Grant Upgrade | | Capital Revenue | 25,000 | | (220,864) | Grant received after Budget adoption |
| 11 | 11EH | Town Hall, State Election Upgrade | | Capital Expenses | | (25,000) | (245,864) | Capital improvements Building |
| 08 | BM053 | Aged Care Accomodation Building Mtce in house | | Operating Expenses | | (2,886) | (248,750) | Direct Labour expended |
| 08 | BM053 | Aged Care Accomodation Building Mtce in house | | Operating Expenses | | (371) | (249,121) | Materials expended |
| 08 | BM053 | Aged Care Accomodation Building Mtce in house | | Operating Expenses | | (2,871) | (251,992) | Labour overhead expended |
| 08 | BM053 | Aged Care Accomodation Building Mtce in house | | Operating Expenses | | (566) | (252,558) | Labour overhead expended |
| 11 | 11IS | LRCI III Revenue from Sulkies and Buggies | | Capital Revenue | | (40,000) | (292,558) | LRCI III Reallocation |
| 08 | 108640.23 | LRCI III Revenue to Childcare | | Capital Revenue | 50,000 | | (242,558) | LRCI III Reallocation |
| 11 | 11YP | LRCI III Youth Precinct | | Capital Revenue | | (250,194) | (492,752) | LRCI III Reallocation |
| 13 | 1357 | LRCI III Signage Revenue | | Capital Revenue | | (20,000) | (512,752) | LRCI III Reallocation |
| 12 | 112630.23 | LRCI III Somerset Street | | Capital Revenue | 130,194 | | (382,558) | LRCI III Reallocation |
| 12 | 112630.23 | LRCI III Bike Path | | Capital Revenue | 130,000 | | (252,558) | LRCI III Reallocation |
| 11 | 11ES | Sulkies and buggies capital expense | | Capital Expenses | 40,000 | | (212,558) | LRCI III Reallocation |
| 11 | SS001 | Signage and Streetscape expense | | Capital Expenses | 20,000 | | (192,558) | LRCI III Reallocation |
| 11 | EV005 | To Xmas Village EV005 | | Operating Expenses | | (20,000) | (212,558) | Reallocation from Council funded capital job now LRCI funded |
| 12 | CC89 | LRCI III Somerset Street expense | | Capital Expenses | 7,403 | | (205,155) | LRCI III Reallocation |
| 11 | 11YP | LRCI III extension Youth Precinct | | Capital Revenue | 267,597 | | 62,442 | LRCI III Extension reallocation timing |
| 12 | 112630.23 | LRCI III extension Somerset Street | | Capital Revenue | | (137,597) | (75,155) | LRCI III Extension reallocation timing |
| 12 | 112630.23 | LRCI III extension Bike Path | | Capital Revenue | | (130,000) | (205,155) | LRCI III Extension reallocation timing |
| 12 | 112560 | Proceeds from sale PT20 2016 Isuzu dual cab tipper truck | | Capital Revenue | 20,000 | | (185,155) | Proceeds from sale Tipper unbudgeted |
| 12 | 112560 | Proceeds from sale PM4 2007 Conplant Pneumatic Roller | | Capital Revenue | 10,000 | | (175,155) | Proceeds from sale roller unbudgeted |
| 12 | 112600 | Loss on Sale PT20 2016 Isuzu dual cab tipper | | Non Cash Item | (18,830) | | (175,155) | Non Cash from sale of Tipper unbudgeted |
| 12 | 112600 | Loss on sale PM4 2007 Conplant Pneumatic Roller | | Non Cash Item | (5,000) | | (175,155) | Non Cash from sale of Roller unbudgeted |
| 11 | 111750.29 | Australia Day Grant Revenue | | Operating Revenue | 30,000 | | (145,155) | Grant received after Budget adoption |
| 11 | EV001 | Australia Day Grant expense | | Operating Expenses | | (30,000) | (175,155) | Grant received after Budget adoption |
| 14 | 114570 | Workers Compensation Revenue | | Operating Revenue | 17,595 | | (157,560) | Year to date actual workers compensation unbudgeted |
| 14 | 114520 | Workers Compensation Expense | | Operating Expenses | | (17,595) | (175,155) | Year to date actual workers compensation unbudgeted |
| 11 | 114820 | Reduction diesel fuel rebate | | Operating Revenue | | (1,700) | (176,855) | Fuel Tax rebate reduced rate during fuel pricing soar |
| 4 | 104600 | Loss on Right of Use Copier | | Non Cash Item | (24,430) | | (176,855) | Right of use copier replaced |
| 13 | 11470.25 | Reduction in Private Works Revenue Fire Mitigation | | Operating Revenue | | (40,753) | (217,608) | |

11 11ES
Cash Position as per Council Resolution

Sulkies and buggies capital expense

| | | | | | |
|------------------|-----------|-----------|-------------|-----------|---|
| Capital Expenses | 50,000 | | | | Reduction in Council Funded Sulkies & Buggies |
| | (148,245) | 1,804,392 | (1,972,001) | (167,608) | |

16. DIRECTORATE OF WORKS

Nil

17. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

Nil

19. CONFIDENTIAL ITEMS

Council Decision:

13224 Moved:Cr McBurney Seconded:Cr Hotham

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 a matter of a confidential nature.

CARRIED 6/0

19.1 Confidential Item – Appointment of a Senior Employee

Voting Requirements

Simple Majority

Council Decision:

13225 Moved: Cr Narducci Seconded: Cr McBurney

That Council accept the recommendation from the Chief Executive Officer regarding the position of Executive Manager Works in accordance with section 5.37 of the Local Government Act 1995.

CARRIED 6/0

Councillor Anthony Oliveri left the chamber room at 2.35pm, due to financial interest in Confidential Item 19.2

19.2 Confidential Item - Investment Attraction Programme – First Avenue Trading

Voting Requirements

Simple Majority

Council Decision:

13226 Moved: Cr Hotham Seconded: Cr Narducci

That Council:

1. approve the grant of \$5,000 from the Pingelly Industry Attraction Programme to First Avenue Trading subject to the conditions of a grant agreement signed by both First Avenue Trading and the Shire of Pingelly; and
2. delegates the Chief Executive Officer to negotiate and sign a grant agreement including suitable conditions, with First Avenue Trading on behalf of the Shire of Pingelly.

CARRIED 5/0

Councillor Anthony Oliveri re-enters the chambers at 2.37pm.

19.3 Confidential Item – 2022-23 Community Grant Scheme Round 2**Voting Requirements**

Simple Majority

Council Decision:

13227 Moved: Cr Hotham Seconded: Cr McBurney

Council is requested to:

1. Approve the Community Grant Scheme Application from the Friends of Pingelly Railway Station Inc For \$2,361.50.
2. Approve the Community Grant Scheme Application from the Pingelly Somerset Alliance for \$2,361.50.

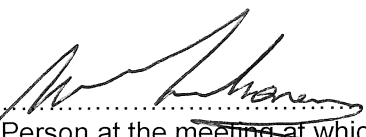
CARRIED 6/0**Council Decision:**

13228 Moved:Cr Oliveri Seconded:Cr Hotham

That the meeting be re-opened to the public.**CARRIED 6/0****20. CLOSURE OF MEETING**

The Chairman declared the meeting closed at 2.40pm.

These minutes were confirmed by Council at the Ordinary Council Meeting held on 15 March 2023

Signed..........
Presiding Person at the meeting at which the minutes were confirmed.