



17 Queen Street, Pingelly
Western Australia 6308
Telephone: 9887 1066
admin@pingelly.wa.gov.au

Council Agenda

Shire of Pingelly

Ordinary Council Meeting

Wednesday 10 December 2025

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

Shire of Pingelly



Notice of Meeting

Notice is given that a meeting of the Council will be held in the Council Chambers, 17 Queen Street on Wednesday the 10 December 2025, commencing at 2pm.

Your attendance is respectfully requested.

Disclaimer

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

A handwritten signature in black ink, appearing to be "A. Dover", written over a light blue circular stamp.

Andrew Dover
Chief Executive Officer

PUBLIC QUESTION TIME INFORMATION

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

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

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

Risk Framework

Consequence Rating

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

Likelihood Rating

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

Risk Matrix

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

Risk Acceptance Criteria

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

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1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chairman to declare the meeting open.

2. ACKNOWLEDGEMENT OF COUNTRY

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

3. ANNOUNCEMENTS BY THE PRESIDING MEMBER

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

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

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Response to questions taken on notice at the 19 November 2025 Ordinary Council Meeting.

Ms Corina Clarke:

Q7: The Shire has recently promoted Boyagin Nature Reserve on social media as home to the endangered numbat. Can you confirm whether the Shire sought or obtained formal approval from DBCA or the Federal Department of Climate Change, Energy, the Environment and Water before making this disclosure?

I understand that while no exact locations were shared, both the Biodiversity Conservation Act 2016 (WA) and the Environment Protection and Biodiversity Conservation Act 1999 cover direct and indirect identification of sensitive habitats. Given that naming Boyagin as numbat habitat could fall under these provisions, clarification on whether the required consultation occurred is essential.

R: Consultation was not required to share this information as it is sharing information already published by DBCA on their website. The following is an extract from the DBCA website's (5/12/2025) Boyagin Nature Reserve page:

*Boyagin Nature Reserve is an important remnant of natural bushland on the western edge of the Central Wheatbelt. See native trees, plants and animals that used to cover the area before land was cleared for farming. You won't believe how much the Wheatbelt country has changed. Bushwalking is the best way to get close to nature here. Wander around important stands of powderbark, jarrah and marri. **The native bushland is home to lots of wildlife including numbats and tammar wallabies.** Look closely and you'll be very lucky to spot a numbat or tammar wallaby. These residents are rather shy and elusive though!*

Q8: Considering that Boyagin Nature Reserve is an A Class Reserve and is managed by DBCA, can the Shire confirm what formal consultation processes are in place to ensure that promotions, marketing, community events, or tourism developments do not conflict with DBCA's conservation management plans or the numbat recovery program?

Given the increased pressures seen in places like Dryandra due to tourism driven interest in threatened fauna, will the Shire also commit to publicly releasing any environmental or visitor impact advice it receives so that future initiatives can be reviewed transparently and in line with best practice conservation?

R: The Shire of Pingelly ensures that the information provided is consistent with the information provided by DBCA as the land manager. DBCA encourages visitors to explore Boyagin Nature Reserve, provided that visitors comply with the 'Leave No Trace' principles. The Shire of Pingelly has worked closely with DBCA and other stakeholder in the past to develop walking trails and appropriate signage within Boyagin Nature Reserve. This includes consideration of DBCA's conservation management plans and protection of native flora and fauna. The Shire has formed a productive

working relationship with DBCA where any concerns arising from tourism or other activities can be raised. Any advice that the Shire receives in the future will be considered on a case-by-case basis at that time.

Q9: Community Plan Review 2025 proposes promoting visitor experiences at Boyagin and Tutanning Nature Reserves (both A-Class) and using the numbat, an endangered species, in Shire branding. Given Boyagin's relatively small size (around 6,700 hectares) compared with Dryandra National Park (28,000 hectares), how is the Shire ensuring these initiatives comply with legal protections for A-Class reserves and endangered species under State and Federal law, and what steps are being taken to prevent increased visitation or promotion from disturbing numbats, chuditch, or other threatened species and sensitive habitats?

R: The Shire has worked with DBCA in the past to develop well marked walking trails in both Nature Reserves. These trails direct the visitors along approved routes and limit the impact of visitors in other areas. The Shire of Pingelly ensures that the information provided is consistent with the information provided by DBCA as the land manager. The Shire will continue to work with DBCA as the land manager to ensure that the Shire's actions are not negatively impacting the native flora and fauna.

Q10: Given the numbat's highly vulnerable status and the legal protections for endangered species and A-Class reserves under State and Federal law, will the Shire consider whether using the numbat as a symbol be it for tourism or not, is ethical and appropriate? Specifically, if no formal assessment has been conducted on the potential risks this may pose to numbats or other threatened species and their habitats, could alternative approaches be considered to promote Pingelly, that achieve community engagement and tourism goals without adding pressure to these vulnerable species and their habitats?

R: The use of the numbat as a symbol does not translate to marketing 'seeing a numbat'. Pingelly is already identified with the numbat through the use of this symbol on the at the entrance statements for many years. The use of the numbat as a symbol is similar to Dwellingup's use of the vulnerable karri cockatoo and Collie's phascogale. Both symbols were initiated by DBCA who are aware of the threats to these native animals and evidently consider that the use of these animals as symbols does not add to these threats.

Ms Lee Steel:

Q11: Can you confirm that council has been making fully informed decisions about the future of the PRACC including being fully apprised of the council's adopted business case, that outlines the rationale for original construction, future management plans, and the anticipated level of council support at through 2024 for example as per the copies of projected expenses, income and shire contribution to the PRACC from 2014 to 2025 that shows considerable financial support from Shire?

R: Council has been making fully informed decisions relating to the PRACC and continues to be provided with all of the relevant information.

Q12: Has Council been fully briefed on the proposed future projects outlined in the business case (diagram attached showing placement of future projects included in business case attached) that's aim was to support PRACC's progress toward greater sustainability? If so, could you please clarify the reasons behind Council's past decision not to advance these proposals and instead attempt to relocate them to alternative sites, while still expecting greater sustainability of the PRACC without these being progressed.

R: Council is aware of the proposed future projects as depicted in the diagram. It is not clear to what past decision that you are referring. These proposals have not been advanced to date due to lack of funding, predominantly caused by the \$3,000,000 in loans that the Shire took out to fund the

construction of the PRACC. It is still Council's intention to progress these projects as detailed in the Pingelly Community Plan 2025:

9.1.5 *Design and cost the development a tourist caravan park including cabins near the PRACC/Swimming Pool.*

This intention was reinforced at the last Council meeting on 19 November 2025:

That Council:

7. *Works with the PRACC Board to investigate options to develop visitor accommodation in close proximity to the PRACC.*

Q13: Finally I am aware that CEO has for the past years used an online estimator program to determine the financial impact of the Xmas village, as this is only an estimator and cannot be used as an actual outcome I would like to ask Council, will you do an actual grass roots survey after this year after the month long Xmas village event. So that you have a genuine view of the benefit to local business?

R: The REMPLAN program uses empirical data from Tourism WA, Australian Bureau of Statistics and other reliable sources. This program is part funded by the Department of Primary Industries and Regional Development as is used by most local governments and the State government due to the scientific nature of the data produced and its ability to reveal total spend as well as secondary expenditure. The scientific approach provided by REMPLAN is preferred to anecdotal information that will be incomplete and inaccurate.

6. PUBLIC QUESTION TIME

Please see Public Question Time Information on page 3.

7. APPLICATIONS FOR LEAVE OF ABSENCE

8. DISCLOSURES OF INTEREST

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

9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.1. Confirmation of Minutes of Previous Meetings – 19 November 2025

Statutory Environment:

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

Voting Requirements:

Simple Majority

Recommendation:

That the Minutes of the Ordinary Meeting of the Council of the Shire of Pingelly held in the Council Chambers on 19 November 2025 be confirmed.

Moved: _____ Seconded: _____

10. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

11. ITEMS BROUGHT FORWARD DUE TO PERSONS ATTENDING

12. REPORTS OF COMMITTEES

12.1. Reports of Committees of Council

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

CEO Performance Review Committee

Voting Requirements:

Simple Majority

Committee's Recommendation:

That Council authorises the Chief Executive Officer to obtain a quotation from Lydia Highfield Consulting to facilitate the CEO Performance Review.

Moved: _____ Seconded: _____

12.2. Reports of Council Delegates on External Committee

- | | |
|----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| • Central Country Zone of WALGA | Delegate – Shire President
Delegate – Deputy President
Observer – Cr Howell
Observer – Cr Summers |
| • Hotham-Dale Regional Road Sub-Group | Delegate – Deputy President
Deputy – Cr Trethewey
Alternate Deputy – Cr Hotham |
| • Pingelly Recreation & Cultural Centre Board | Member – Shire President |
| • Development Assessment Panel | Delegate – Cr Cheney
Delegate – Cr Summers
Deputy – Cr Howell
Deputy – Cr Trethewey |
| • Pingelly Tourism Group | Delegate – Cr Hotham
Deputy – Cr Trethewey |
| • Shires of Pingelly and Wandering Joint Local
Emergency Management Committee | Delegate – Shire President
Delegate – Deputy President
Deputy – Cr Cheney |

Voting Requirements:

Simple Majority

Committee's Recommendation:

That the Pingelly Local Emergency Management Arrangements and the Local Recovery Plan be accepted as attached with the changes as discussed at the Local Emergency Management Committee meeting.

Moved: _____ Seconded: _____

- | | |
|---------------------------------------------------|----------------------------------------------------------------------|
| • Pingelly Early Years Network | Delegate – Cr Summers
Deputy – Shire President |
| • Pingelly Community Wellbeing Plan Working Group | Delegate – Shire President
Deputy – Cr Howell |
| • Pingelly Museum and Historical Group | Delegate – Cr Hotham
Deputy – Cr Trethewey
Deputy – Cr Summers |

13. REPORTS OF COUNCILLORS

13.1. Reports of President

NOVEMBER

21st Central County Zone Meeting
22nd Pingelly SES 40 Year Celebration
26th Meeting with the CEO, Deputy President and President.
26th Pingelly Community Wellbeing Plan Meeting
26th School Council Meeting
26th PRACC Board Meeting
28th Christmas Village Opening

DECEMBER

3rd Meeting with the CEO, Deputy President and President
9th Meeting with Shire residents
10th Corporate Discussion
10th December Ordinary Council Meeting
10th Council Christmas Dinner
15th Heritage Festival Update Meeting
17th Pingelly PS Awards Night
18th Seniors Lunch at the PRACC
18th Party on the Oval

13.2. Memorials

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

13.3. Celebrations

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

14. OFFICE OF THE CHIEF EXECUTIVE OFFICER

14.1. Request for Tenders – 4 Dwellings and 6-10 Tourist Studio Units

File Reference:	ADM0043
Location:	7 & 9 Dickens Street and PRACC
Applicant:	Nil
Author:	Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Nil
Previous Reference:	Nil

Summary

Council is requested consider publicly advertising two separate Requests for Tender (RFT) for the construction and installation of 4 dwellings at 7 & 9 Dickens Street and 6-10 Tourist Studio Units at the PRACC.

Background

The Shire of Pingelly has identified a critical need for additional accommodation infrastructure to support the housing shortage and lack of tourism accommodation.

Pingelly faces significant challenges in attracting and retaining skilled workers due to limited accommodation options. This lack of suitable accommodation to either rent or purchase significantly constrains local business growth and economic development opportunities, as businesses struggle to attract skilled workers from outside the region.

The lack of short-term visitor accommodation also impacts Pingelly's ability to host events, conferences and to attract tourists. This is a significant factor hampering the financial sustainability of the PRACC as well as other hospitality businesses.

Two separate projects have been developed to address these needs:

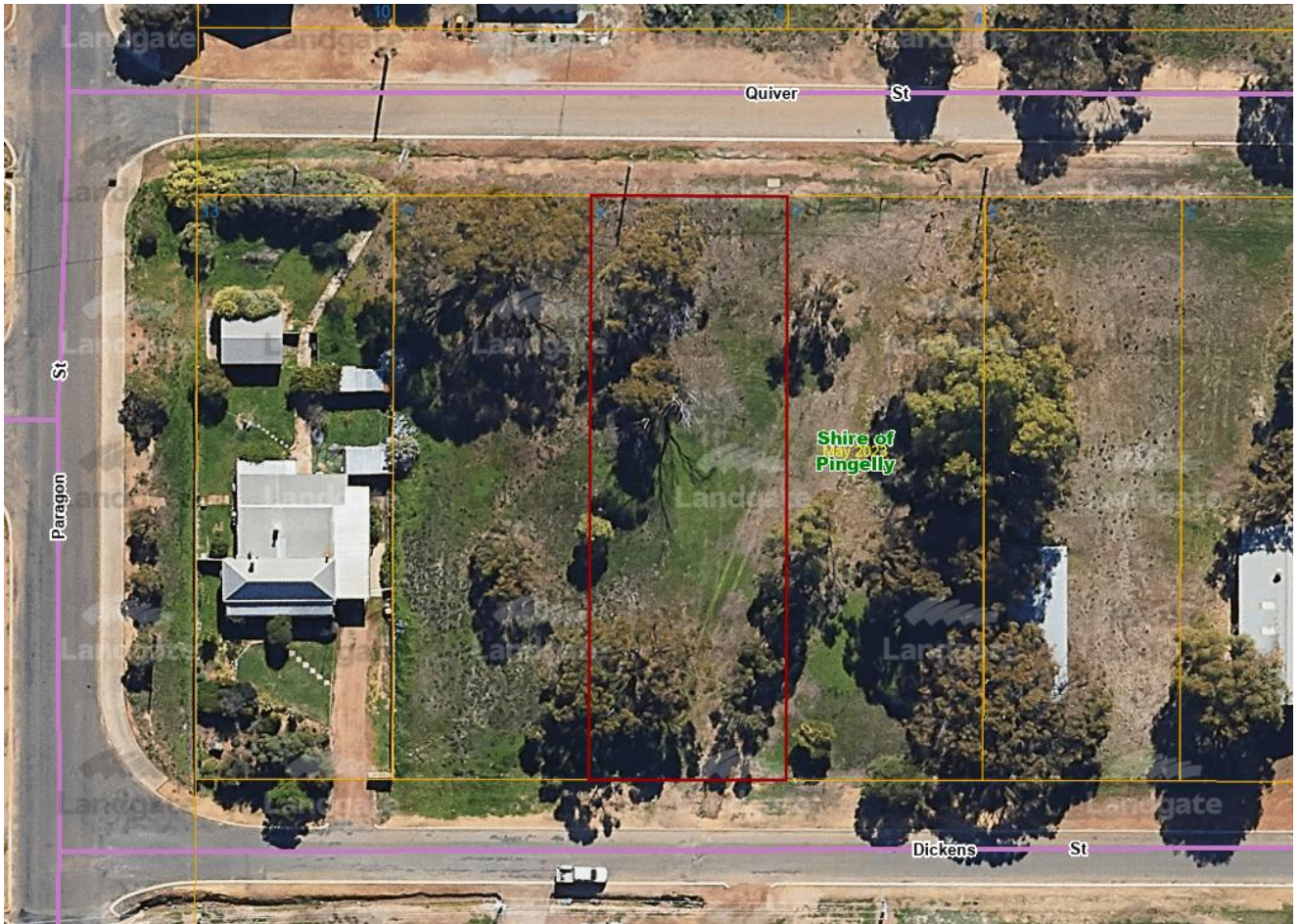
4 Dwellings – 7 & 9 Dickens Street

This project involves the supply, delivery, and installation of four residential units across two lots at 7 & 9 Dickens Street, Pingelly. The units will be constructed to Class 1A building standards and designed to resemble conventional residential housing. Each unit will have a minimum internal floor area of 70m² with a minimum of two bedrooms, full kitchen, bathroom, laundry facilities, and external verandah and deck areas

Key specifications include:

- Class 1A building classification (NCC compliant)
- Minimum 6 Star NatHERS energy efficiency rating
- Conventional residential design with pitched roofs
- Full connection to water, sewer, and electrical services
- Quality fixtures and finishes suitable for long-term residential occupation

7 and 9 Dickens Street are both dual-fronted blocks, with road access from Quiver Street and Dickens Street. These blocks are 1,416m² each and are zoned residential R12.5/25. It is proposed to place two dwellings on each lot, one on each of the road frontages. This will allow 4 lots of 708m² to be created at a later date. Once constructed, Council will have the opportunity to either sell some or all of the 4 dwellings, or to lease them out – including to staff.



6-10 Tourist Studio Units – PRACC

This project seeks the supply and installation of studio apartment accommodation units at the Pingelly Recreation and Cultural Centre for short-term tourist accommodation. Tenderers will be required to provide pricing for two options:

Option A: Six (6) studio units (minimum 1 disability accessible)

Option B: Ten (10) studio units (minimum 2 disability accessible)

Key specifications include:

- Minimum 24m² internal floor area per unit
- Self-contained with ensuite, kitchenette, and living/sleeping area
- Reverse cycle air conditioning
- Disability accessible units compliant with AS1428.1
- Professional presentation suitable for commercial tourist accommodation
- Quality finishes and fixtures appropriate for the tourism industry

Placing high-quality tourist accommodation near the swimming pool and PRACC as shown below will allow the visitors access to the PRACC facilities as well as to the swimming pool in summer months. It is possible that the PRACC Inc could undertake the operational management and booking of the visitor units for a fee to be negotiated. This arrangement would ensure coordination between bookings and events at the PRACC.

There are several options available regarding the location of these units. This will be the subject of community consultation.



Both projects address have been designed to meet identified community and economic development needs, however further accommodation initiatives must also be developed and implemented to fully address the housing shortage within Pingelly.

Comment

Advertising both tenders concurrently will provide efficiency in the procurement process and allow potential contractors to consider both opportunities. However, the tenders are separate and independent, and will be evaluated and awarded independently of each other.

Both projects are subject to budget allocation and funding availability. The tender process will provide the Shire with accurate pricing information to inform final project decisions and budget considerations. Council will be provided with a comprehensive tender evaluation alongside a detailed funding plan.

The provision of 6-10 tourist studio units is anticipated to make a significant profit, once constructed. This has been the case for other local governments that provide similar accommodation such as the Shires of Wandering, Brookton, Narrogin and Corrigin.

There is a possible concern regarding the provision of additional tourist accommodation as it would compete with the existing accommodation providers. However, local governments providing similar cabins/units are not uncommon i.e. the surrounding local governments except Cuballing all provide similar visitor accommodation. It is considered that additional accommodation will allow more visitors to stay in Pingelly and allow more events to take place, ultimately benefiting the local retail and hospitality businesses.

The construction of additional dwellings will allow businesses to employ more people – currently a significant constraint on business growth. In addition, it is anticipated that these dwellings will generate profit for the Shire – either through sale or lease.

Consultation

Both tender processes will be conducted in accordance with the Local Government Act 1995 and the Local Government (Functions and General) Regulations 1996, specifically Part 4 – Tenders for Providing Goods or Services. This includes local public notice.

Statutory Environment

Local Government (Functions and General) Regulations 1996

11. When tenders have to be publicly invited

(1A) *In this regulation —*

state of emergency declaration has the meaning given in the Emergency Management Act 2005 section 3.

- (1) *Tenders are to be publicly invited according to the requirements of this Division before a local government enters into a contract for another person to supply goods or services if the consideration under the contract is, or is expected to be, more, or worth more, than \$250 000 unless subregulation (2) states otherwise.*
- (2) *Tenders do not have to be publicly invited according to the requirements of this Division if —*
 - (a) *the supply of the goods or services is to be obtained from expenditure authorised in an emergency under section 6.8(1)(c) of the Act; or*
 - (aa) *the supply of the goods or services is associated with a state of emergency; or*
 - (b) *the supply of the goods or services is to be obtained through the WALGA Preferred Supplier Program; or*
 - [(ba) *deleted*]
 - (c) *within the last 6 months —*
 - (i) *the local government has, according to the requirements of this Division, publicly invited tenders for the supply of the goods or services but no tender was submitted that met the tender specifications or satisfied the value for money assessment; or*
 - (ii) *the local government has, under regulation 21(1), sought expressions of interest with respect to the supply of the goods or services but no person was, as a result, listed as an acceptable tenderer; or*
 - (d) *the contract is to be entered into by auction after being expressly authorised by a resolution of the council of the local government; or*
 - (e) *the goods or services are to be supplied by or obtained through the government of the State or the Commonwealth or any of its agencies, or by a local government or a regional local government; or*
 - (ea) *the goods or services are to be supplied —*
 - (i) *in respect of an area of land that has been incorporated in a district as a result of an order made under section 2.1 of the Act changing the boundaries of the district; and*
 - (ii) *by a person who, on the commencement of the order referred to in subparagraph (i), has a contract to supply the same kind of goods or services to the local government of the district referred to in that subparagraph; or*
 - (f) *the local government has good reason to believe that, because of the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier; or*
 - (g) *the goods to be supplied under the contract are —*
 - (i) *petrol or oil; or*
 - (ii) *any other liquid, or any gas, used for internal combustion engines; or*
 - (h) *the following apply —*
 - (i) *the goods or services are to be supplied by —*
 - (I) *a person registered on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia Limited ABN 96 929 977 985; or*
 - (II) *a person registered with the Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation) ABN 50 134 720 362; and*
 - (ii) *the consideration under the contract is \$250 000 or less, or worth \$250 000 or less; and*
 - (iii) *the local government is satisfied that the contract represents value for money; or*
 - (i) *the goods or services are to be supplied by an Australian Disability Enterprise; or*

- (ia) *the contract is formed by the novation of a contract to which subregulation (1) applies; or*
- (j) *the contract is a renewal or extension of the term of a contract (the **original contract**) where —*
 - (i) *the original contract was entered into after the local government, according to the requirements of this Division, publicly invited tenders for the supply of goods or services; and*
 - (ii) *the invitation for tenders contained provision for the renewal or extension of a contract entered into with a successful tenderer; and*
 - (iii) *the original contract contains an option to renew or extend its term; and*
 - (iv) *the supplier's tender included a requirement for such an option and specified the consideration payable, or the method by which the consideration is to be calculated, if the option were exercised; or*
- (ja) *the contract is a renewal or extension of the term of a contract (the **original contract**) where —*
 - (i) *the original contract is to expire within 3 months; and*
 - (ii) *the renewal or extension is for a term of not more than 12 months from the expiry of the original contract; and*
 - (iii) *the contract for renewal or extension is entered into at a time when there is in force a state of emergency declaration applying to the district, or part of the district, of the local government; or*
- (jb) *the contract is a renewal or extension of the term of a contract (the **original contract**) for the supply of dental or medical services by a person registered under the Health Practitioner Regulation National Law (Western Australia) in the dental profession or medical profession; or*
- (k) *the goods or services are to be supplied by a pre-qualified supplier under Division 3.*
- (3) *For the purposes of subregulation (2)(aa) a supply of goods or services is associated with a state of emergency if —*
 - (a) *the contract for the supply is entered into while there is in force a state of emergency declaration applying to the district, or part of the district, of the local government; and*
 - (b) *the local government considers that the goods or services are required for the purposes of addressing a need arising from the hazard, or from the impact or consequences of the hazard, to which the state of emergency declaration relates.*
- [(4) *deleted*]
- (5) *For the purposes of subregulation (2)(jb), it is immaterial that the supplier also supplies services under the original contract that are not dental or medical services.*
- (6) *Subregulation (2)(jb) does not apply in relation to the renewal or extension of the term of a contract by —*
 - (a) *the local government of a district in the metropolitan area; or*
 - (b) *the City of Mandurah.*

Policy Implications

Shire of Pingelly Purchasing Policy

Financial Implications

The cost of advertising the tenders in The West Australian newspaper and associated tender administration costs will be met from existing operational budgets. The capital costs of both projects are subject to tender responses and subsequent budget allocation. A financial plan will be provided to Council alongside the tender evaluation.

Strategic Implications

Outcome 6. A great place to live

Objective 6.2 Facilitate access to diverse and affordable housing

Outcome 9. Visitor numbers are growing

Objective 9.1 Improve tourism infrastructure, accommodation, services and experiences

Risk Implications

Risk:	These projects are a significant investment and risk overstressing the Shire's financial resources.		
Consequence Theme:	Financial	Impact:	Major
Consequence:	\$50,001 - \$200,000		
Likelihood Rating:	Unlikely	Risk Matrix:	Moderate (8)
Action Plan:	The risk is acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring.		

Voting Requirements:

Simple Majority

Officer's Recommendation:

That Council:

- (1) **Authorises the Chief Executive Officer to publicly invite tenders for:**
 - a) **Construction of Four (4) Residential Units at 7 & 9 Dickens Street, Pingelly; and**
 - b) **Supply and Installation of Studio Accommodation Units at the Pingelly Recreation and Cultural Centre.**
- (2) **Notes that tender evaluation and a funding plan will be presented to Council for consideration following the close of the tender periods and completion of the evaluation process.**

Moved: _____ Seconded: _____

15. DIRECTORATE OF CORPORATE AND COMMUNITY SERVICES

15.1. Monthly Statement of Financial Activity – November 2025

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

Summary

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

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

Background

Regulation 34(1) of the *Local Government (Financial Management) Regulations 1996* requires the Shire to prepare a monthly statement of financial activity including the sources and application of funds, as compared to the budget.

Discussion

The Monthly Financial report has been prepared in accordance with statutory requirements and provides council with their financial position as at 30 November 2025.

Year to date revenue from operating activities is in line with budget estimate while expenditure is down 6.58% largely due to a timing of insurance instalments which will come in line with budget expectations in December, and an underspend in materials and contractors.

Year to date surplus is 13.64% up on budget estimate. This is primarily due to an underspend in the acquisition of property plant & equipment, and infrastructure.

Consultation

Nil

Statutory Environment

In accordance with the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*, a Statement of Financial Activity is required to be presented to Council as a minimum requirement. Section 6.4 of the *Local Government Act 1995* provides for the preparation of financial reports.

Policy Implications

There are no policy implications.

Financial Implications

The report and Officer recommendation is consistent with Council's adopted Budget 2025/26.

Strategic Implications

Business as usual.

Risk Implications

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

Voting Requirements:

Simple Majority

Officers Recommendation:

That with respect to the Monthly Statements of Financial Activity for the month ending 30 November 2025 be accepted and material variances be noted.

Moved: _____ Seconded: _____

SHIRE OF PINGELLY

MONTHLY FINANCIAL REPORT

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

For the period ended 30 November 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF PINGELLY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
Note	(a) \$	(b) \$	(c) \$			
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	2,617,583	2,617,583	2,617,461	(122)	(0.00%)	
Grants, subsidies and contributions	1,423,690	772,881	760,003	(12,878)	(1.67%)	
Fees and charges	438,360	310,289	329,842	19,553	6.30%	
Interest revenue	107,839	32,600	13,828	(18,772)	(57.58%)	▼
Other revenue	89,750	44,705	40,206	(4,499)	(10.06%)	
Profit on asset disposals	18,000	0	15,043	15,043	0.00%	
	4,695,222	3,778,058	3,776,383	(1,675)	(0.04%)	
Expenditure from operating activities						
Employee costs	(2,301,955)	(945,696)	(988,901)	(43,205)	(4.57%)	
Materials and contracts	(1,692,581)	(813,047)	(714,098)	98,949	12.17%	▲
Utility charges	(236,575)	(98,585)	(42,345)	56,240	57.05%	▲
Depreciation	(3,303,900)	(1,384,923)	(1,394,696)	(9,773)	(0.71%)	
Finance costs	(87,746)	(12,327)	(1,788)	10,539	85.50%	▲
Insurance	(241,847)	(241,847)	(125,750)	116,097	48.00%	▲
Other expenditure	(78,981)	(29,995)	(26,683)	3,312	11.04%	
Loss on asset disposals	(18,522)	0	0	0	0.00%	
	(7,962,107)	(3,526,420)	(3,294,261)	232,159	6.58%	
Non cash amounts excluded from operating activities	2(c) 3,304,422	1,384,923	1,379,653	(5,270)	(0.38%)	
Amount attributable to operating activities	37,537	1,636,561	1,861,775	225,214	13.76%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,478,828	142,395	210,395	68,000	47.75%	▲
Proceeds from disposal of assets	60,500	18,000	15,043	(2,957)	(16.43%)	
Proceeds from financial assets at amortised cost - self supporting loans	25,699	0	0	0	0.00%	
	1,565,027	160,395	225,438	65,043	40.55%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,288,350)	(653,250)	(521,882)	131,368	20.11%	▲
Acquisition of infrastructure	(2,314,782)	(426,060)	(215,160)	210,900	49.50%	▲
	(3,603,132)	(1,079,310)	(737,042)	342,268	31.71%	
Amount attributable to investing activities	(2,038,105)	(918,915)	(511,604)	407,311	44.33%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	294,000	0	0	0	0.00%	
	294,000	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(78,289)	(19,373)	(19,373)	0	0.00%	
Repayment of borrowings	(241,805)	0	0	0	0.00%	
Transfer to reserves	(41,499)	0	0	0	0.00%	
	(361,593)	(19,373)	(19,373)	0	0.00%	
Amount attributable to financing activities	(67,593)	(19,373)	(19,373)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,068,161	2,068,161	1,812,870	(255,291)	(12.34%)	▼
Amount attributable to operating activities	37,537	1,636,561	1,861,775	225,214	13.76%	▲
Amount attributable to investing activities	(2,038,105)	(918,915)	(511,604)	407,311	44.33%	▲
Amount attributable to financing activities	(67,593)	(19,373)	(19,373)	0	0.00%	
Surplus or deficit after imposition of general rates	0	2,766,434	3,143,668	377,234	13.64%	▲

KEY INFORMATION

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

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

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

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

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

SHIRE OF PINGELLY
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

	Actual 30 June 2025 \$	Actual as at 30 November 2025 \$
CURRENT ASSETS		
Cash and cash equivalents	2,760,522	3,457,881
Trade and other receivables	1,073,740	1,624,697
Other financial assets	85,414	85,414
Inventories	5,637	18,790
TOTAL CURRENT ASSETS	3,925,313	5,186,782
NON-CURRENT ASSETS		
Trade and other receivables	72,645	72,645
Property, plant and equipment	29,172,907	29,360,105
Infrastructure	85,195,935	84,369,715
Right-of-use assets	306,228	287,594
TOTAL NON-CURRENT ASSETS	114,747,715	114,090,059
TOTAL ASSETS	118,673,028	119,276,841
CURRENT LIABILITIES		
Trade and other payables	293,652	198,322
Contract liabilities	294,117	308,117
Capital grant/contributions liabilities	175,977	187,977
Lease liabilities	78,232	58,859
Borrowings	196,352	196,352
Employee related provisions	281,753	281,753
TOTAL CURRENT LIABILITIES	1,320,083	1,231,380
NON-CURRENT LIABILITIES		
Lease liabilities	18,881	18,881
Borrowings	1,815,001	1,815,001
Employee related provisions	68,562	68,562
TOTAL NON-CURRENT LIABILITIES	1,902,444	1,902,444
TOTAL LIABILITIES	3,222,527	3,133,824
NET ASSETS	115,450,501	116,143,017
EQUITY		
Retained surplus	31,576,256	32,268,774
Reserve accounts	1,238,050	1,238,050
Revaluation surplus	82,636,194	82,636,194
TOTAL EQUITY	115,450,500	116,143,018

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 01 October 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICES

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

Critical accounting estimates and judgements

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

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

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

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

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

SHIRE OF PINGELLY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

2 NET CURRENT ASSETS INFORMATION

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

Current assets

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

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 November 2025
	\$	\$	\$
	2,760,538	2,760,522	3,457,881
	1,073,740	1,073,740	1,624,697
	85,414	85,414	85,414
	5,637	5,637	18,790
	3,925,329	3,925,313	5,186,782
	(293,652)	(293,652)	(198,322)
	(470,094)	(470,094)	(496,094)
	(78,232)	(78,232)	(58,859)
	(196,352)	(196,352)	(196,352)
	(281,753)	(281,753)	(281,753)
	(1,320,083)	(1,320,083)	(1,231,380)
	2,605,246	2,605,230	3,955,402
2(b)	(792,360)	(792,360)	(811,733)
	1,812,886	1,812,870	3,143,669

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

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

Total adjustments to net current assets

	(1,238,050)	(1,238,050)	(1,238,050)
	(25,699)	(25,699)	(25,699)
	(5,000)	(5,000)	(5,000)
	78,232	78,232	58,859
	196,352	196,352	196,352
	201,805	201,805	201,805
2(a)	(792,360)	(792,360)	(811,733)

Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
30 June 2026	30 November 2025	30 November 2025
\$	\$	\$

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

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

Total non-cash amounts excluded from operating activities

(18,000)	0	(15,043)
18,522	0	0
3,303,900	1,384,923	1,394,696
3,304,422	1,384,923	1,379,653

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF PINGELLY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

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

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Interest revenue	(18,772)	(57.58%)	▼
Expenditure from operating activities			
Materials and contracts	98,949	12.17%	▲
Utility charges	56,240	57.05%	▲
Finance costs	10,539	85.50%	▲
Insurance	116,097	48.00%	▲
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	68,000	47.75%	▲
Outflows from investing activities			
Acquisition of property, plant and equipment	131,368	20.11%	▲
Acquisition of infrastructure	210,900	49.50%	▲
Surplus or deficit at the start of the financial year	(255,291)	(12.34%)	▼
Surplus or deficit after imposition of general rates	377,234	13.64%	▲

SHIRE OF PINGELLY

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

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

**SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.07 M	\$2.07 M	\$1.81 M	(\$0.26 M)
Closing	\$0.00 M	\$2.77 M	\$3.14 M	\$0.38 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$3.46 M	% of total
Unrestricted Cash	\$2.22 M	64.2%
Restricted Cash	1238050.05	35.8%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.20 M	% Outstanding
Trade Payables	(\$0.00 M)	
0 to 30 Days		339.2%
Over 30 Days		(239.2%)
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$0.91 M	% Collected
Rates Receivable	\$0.71 M	74.5%
Trade Receivable	\$0.91 M	% Outstanding
Over 30 Days		96.2%
Over 90 Days		81.7%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.04 M	\$1.64 M	\$1.86 M	\$0.23 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.62 M	% Variance
YTD Budget	\$2.62 M	(0.0%)

Grants and Contributions		
YTD Actual	\$0.76 M	% Variance
YTD Budget	\$0.77 M	(1.7%)

Refer to 13 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.33 M	% Variance
YTD Budget	\$0.31 M	6.3%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.04 M)	(\$0.92 M)	(\$0.51 M)	\$0.41 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.02 M	%
Adopted Budget	\$0.06 M	(75.1%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.22 M	% Spent
Adopted Budget	\$2.31 M	(90.7%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.21 M	% Received
Adopted Budget	\$1.48 M	(85.8%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.07 M)	(\$0.02 M)	(\$0.02 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$2.01 M

Refer to 10 - Borrowings

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

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.02 M)
Interest expense	(\$0.00 M)
Principal due	\$0.08 M

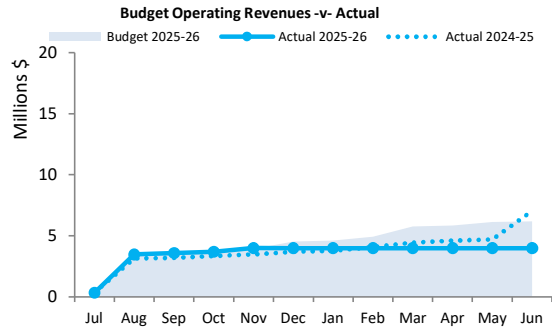
Refer to Note 11 - Lease Liabilities

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

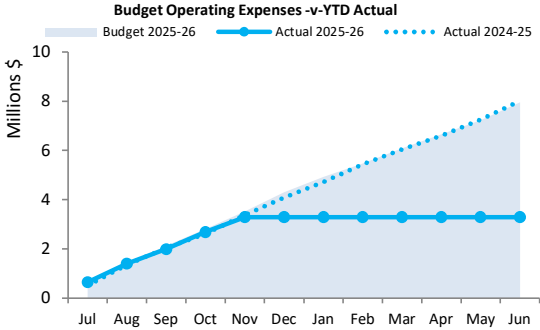
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

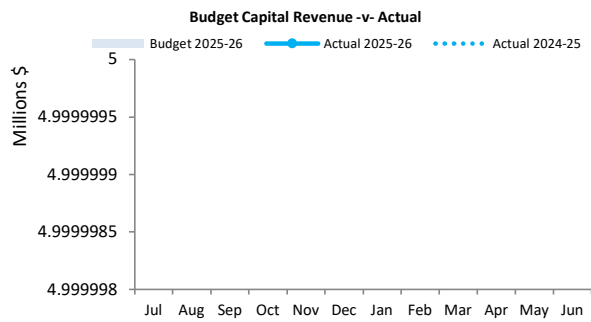


OPERATING EXPENSES

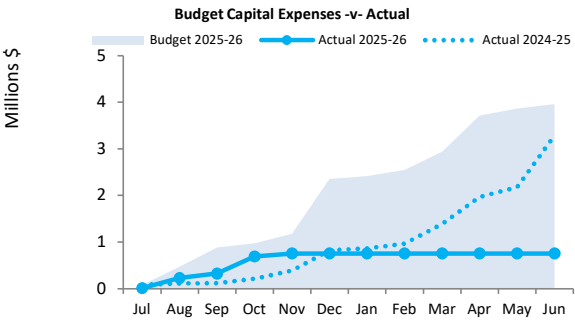


INVESTING ACTIVITIES

CAPITAL REVENUE

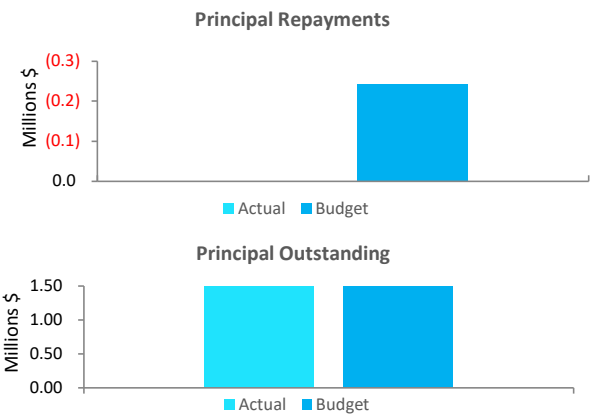


CAPITAL EXPENSES

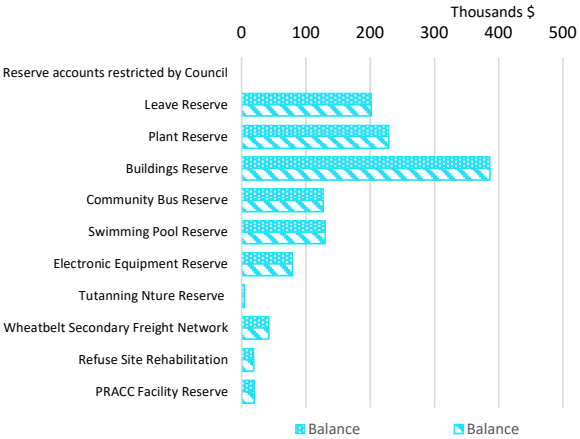


FINANCING ACTIVITIES

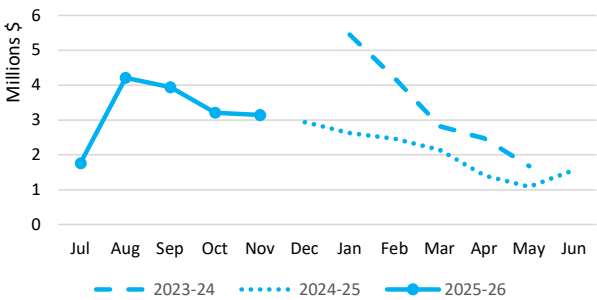
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at Municipal Bank		794,729		794,729				
MUNICIPAL CASH MANAGEMENT ACCOUNT		828,564		828,564				
Till Float SES		50		50				
Till Float Office		200		200				
Petty cash on hand - office		300		300				
Reserve Fund Bank		0	1,238,050	1,238,050				
Trust fund bank - Other		91,278		91,278	91,278			
Muni Term Deposit CLGFR		499,711		499,711				
Total		2,219,831	1,238,050	3,457,881	91,278			
Comprising								
Cash and cash equivalents		2,219,831	1,238,050	3,457,881	91,278			
		2,219,831	1,238,050	3,457,881	91,278			

KEY INFORMATION

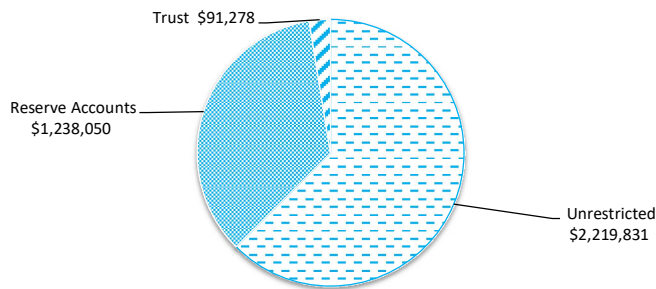
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	201,805	3,260		205,065	201,805	\$0.00	\$0.00	201,805
Plant Reserve	229,344	3,705		233,049	229,344	\$0.00	\$0.00	229,344
Buildings Reserve	386,269	6,240	(250,000)	142,509	386,269	\$0.00	\$0.00	386,269
Community Bus Reserve	126,700	2,045	(44,000)	84,745	126,700	\$0.00	\$0.00	126,700
Swimming Pool Reserve	129,981	2,100		132,081	129,981	\$0.00	\$0.00	129,981
Electronic Equipment Reserve	79,133	1,278		80,411	79,133	\$0.00	\$0.00	79,133
Tutanning Nture Reserve	3,760	61		3,821	3,760	\$0.00	\$0.00	3,760
Wheatbelt Secondary Freight Network	42,257	683		42,940	42,257	\$0.00	\$0.00	42,257
Refuse Site Rehabilitation	18,801	304		19,105	18,801	\$0.00	\$0.00	18,801
PRACC Facility Reserve	20,000	21,823		41,823	20,000	\$0.00	\$0.00	20,000
	1,238,050	41,499	(294,000)	985,549	1,238,050	0	0	1,238,050

5 CAPITAL ACQUISITIONS

Capital acquisitions		Adopted		YTD Actual	YTD Variance
		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings - specialised	130	512,000	311,250	189,705	(121,545)
Furniture and equipment	132	56,350	22,000	16,577	(5,423)
Plant and equipment	134	720,000	320,000	315,600	(4,400)
Acquisition of property, plant and equipment		1,288,350	653,250	521,882	(131,368)
Infrastructure - roads	136	1,817,433	77,850	86,038	8,188
Infrastructure - Footpaths	165	10,000	0	0	0
Infrastructure - Parks & Ovals	169	407,349	338,210	90,673	(247,537)
Infrastructure - Others	138	80,000	10,000	38,449	28,449
Acquisition of infrastructure		2,314,782	426,060	215,160	(210,900)
Total capital acquisitions		3,603,132	1,079,310	737,042	(342,268)
Capital Acquisitions Funded By:					
Capital grants and contributions		1,478,828	142,395	210,395	68,000
Other (disposals & C/Fwd)		60,500	18,000	15,043	(2,957)
Reserve accounts					
Buildings Reserve		250,000		0	0
Community Bus Reserve		44,000		0	0
Contribution - operations		1,769,804	918,915	511,604	(407,311)
Capital funding total		3,603,132	1,079,310	737,042	(342,268)

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

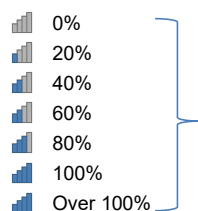
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

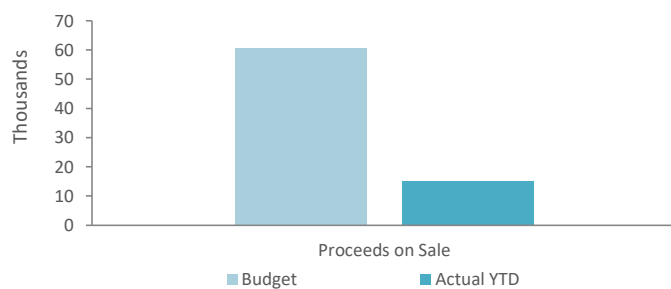


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

			Adopted		YTD Actual	Variance (Under)/Over
Account Description			Budget	YTD Budget		
			\$	\$	\$	\$
	BU020	Footpaths Aged Accommodation	15,000	11,250	0	11,250
	11CH	CRAFT HUB	97,000	0	432	(432)
	BU023	Swimming Pool Buildings Capital	300,000	300,000	187,179	112,821
	BU045	Purchase 17 Parade Street	100,000	0	0	0
	0491	FURNITURE & EQUIPMENT PURCHASE - SCHEDULE 4	30,000	22,000	0	22,000
	0591	FURNITURE & EQUIPMENT PURCHASE	12,000	0	0	0
	1091	FURNITURE & EQUIPMENT PURCHASE - SCHEDULE 10	14,350	0	16,577	(16,577)
	COM1	Community Bus	99,000	0	0	0
	EP020	Capex Truck 24/25 Budget	320,000	320,000	295,000	25,000
	EP021	Capex - Capex Grader	185,000	0	0	0
	4APE	CAPEX - ADMIN PLANT PURCHASES	116,000	0	0	0
	CA152	North Bannister Road	43,048	0	0	0
	CC11	Moorumbine Road - Council Constr	93,870	0	29,214	(29,214)
	CC160	Heavy Vehicle Rest Area	285,416	0	30,979	(30,979)
	CC25	Bulyee Road - Council Constr	765,497	0	2,489	(2,489)
	CC3	Aldersyde - Pingelly Council Constr	77,850	77,850	0	77,850
	CC8	Jingaring Road - Council Constr	164,423	0	0	0
	RRG09	Capex - Rrg Yenellin Road Upgrade	127,100	0	0	0
	RRG10	Capex - Rrg North Bannister Pingelly Road	162,451	0	9,032	(9,032)
	CC131	Balfour Street - Council Constr	97,778	0	13,236	(13,236)
	1093	Oval Flood Lights	70,000	0	0	0
	SS001	Mini Pump & Skills Track	10,000	10,000	38,449	(28,449)
	FP999	Footpath Annual Allocation	10,000	0	0	0
	IP014	Memorial Park	15,000	11,250	0	11,250
	IP008	Youth Precinct	392,349	326,960	96,806	230,154

6 DISPOSAL OF ASSETS

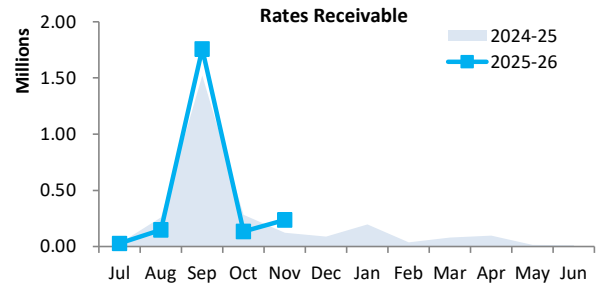
		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
PROM7	2014 KUBOTA F2880 & 2014 KUBO1	5,840	1,500	0	(4,340)			0	0
PCOM2	HYUNDAI SANTA FE 7S ELITE 2.2D	27,847	15,000	0	(12,847)			0	0
PDTS01	HOLDEN COLORADO LS CREW CA	0	18,000	18,000	0	0	15,043	15,043	0
EMT1	2020 TOYOTA FORTUNER - CEO	27,337	26,000	0	(1,337)			0	0
		61,024	60,500	18,000	(18,524)	0	15,043	15,043	0



7 RECEIVABLES

Rates receivable

	30 Jun 2025	30 Nov 2025
	\$	\$
Opening arrears previous year	86,176	187,050
Levied this year	0	2,617,461
Less - collections to date	100,874	(2,090,462)
Net rates collectable	187,050	714,049
% Collected	(117.1%)	74.5%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	4,243	1,545	14,378	89,841	110,007
Percentage	0.0%	3.9%	1.4%	13.1%	81.7%	
Balance per trial balance						
Trade receivables						110,007
GST receivable						82,868
Accrued Income						693,540
Prepayments						119
SSL Current						24,114
Total receivables general outstanding						910,648

Amounts shown above include GST (where applicable)

KEY INFORMATION

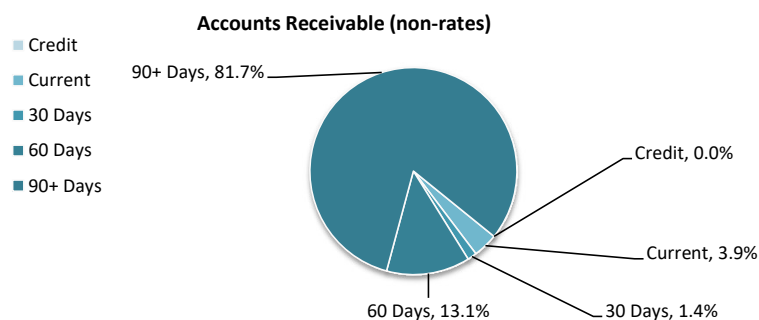
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 November 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	59,715	0	0	59,715
Financial assets at amortised cost - self supporting loans	25,699	0	0	25,699
Inventory				
Fuel	5,637	13,153	0	18,790
Total other current assets	91,051	13,153	0	104,204
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

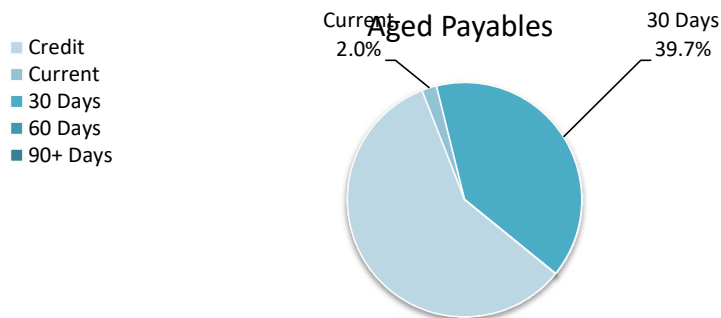
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(2,645)	93	1,800	0	0	(753)
Percentage	351.5%	-12.3%	-239.2%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						(517)
ATO liabilities						79,439
Other payables [describe]						91,278
Other payables [describe]						5,628
Other payables [describe]						22,494
Total payables general outstanding						198,322
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation & Cultural Centre	123	1,506,691	0	0	\$0	(\$124,021)	1,506,691	1,382,670	\$0	(\$39,792)
Transport Fleet Replacement	125	454,848	0	0	\$0	(\$93,669)	454,848	361,179	\$0	(\$14,013)
		1,961,539	0	0	0	(217,690)	1,961,539	1,743,849	0	(53,805)
Self supporting loans										
Pingelly Cottage Homes		49,813	0	0	0	(25,699)	49,813	24,114	0	(2,839)
		49,813	0	0	0	(25,699)	49,813	24,114	0	(2,839)
Total		2,011,352	0	0	0	(243,389)	2,011,352	1,767,963	0	(56,644)
Current borrowings		243,389					196,352			
Non-current borrowings		1,767,963					1,815,000			
		2,011,352					2,011,352			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

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

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier		6,007			(870)	(4,008)	5,137	1,999	(132)	(265)
Server Lease		5,047			(2,508)	(5,144)	2,539	-97	(64)	(96)
CCTV Server Lease		3,538			(1,046)	(3,645)	2,492	-107	(169)	(107)
Grader Lease		44,035			(10,924)	(44,548)	33,111	-513	(213)	(512)
Loader Lease		38,487			(4,025)	(20,944)	34,462	17,543	(1,210)	(2,390)
Total		97,114	0	0	(19,373)	(78,289)	77,740	18,825	(1,788)	(3,370)
Current lease liabilities		78,232					58,859			
Non-current lease liabilities		18,881					18,881			
		97,113					77,740			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 0 November 202
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		294,117	0	14,000	0	308,117
Capital grant/contributions liabilities		175,977	0	12,000	0	187,977
Total other liabilities		470,094	0	26,000	0	496,094
Employee Related Provisions						
Provision for annual leave		171,994	0			171,994
Provision for long service leave		109,759	0			109,759
Total Provisions		281,753	0	0	0	281,753
Total other current liabilities		751,847	0	26,000	0	777,847

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2025	Liability	Liability	30 Nov 2025	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
GENERAL PURPOSE GRANT FAGS (LGGC)				0		803,390	401,696	365,489
LOCAL ROADS GRANT FAGS (LGGC)				0		318,620	159,310	139,501
ESL GRANT - BFB				0		108,000	45,706	54,000
ESL Grant - SES				0		33,680	8,419	16,840
MRWA DIRECT GRANT				0		137,000	137,000	134,233
REIMBURSEMENTS OTHERS				0		3,000	750	3,108
GRANTS/REIMBURSEMENTS/CONTRIBUTIONS				0		20,000	20,000	18,182
OTHER CULTURE - INCOME				0		0	0	27,650
SMALL GRANTS INCOME SCH 11				0		0	0	1,000
	0	0	0	0	0	1,423,690	772,881	760,003

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2025	Current Liability 30 Nov 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
GRANTS, CONTRIBUTIONS & SUBSIDIES				0		70,000	0	0
YOUTH PRECINCT -INCOME LRCI				0		357,639	0	0
REGIONAL ROAD GROUP FUNDING				0		343,132	142,395	142,395
ROADS TO RECOVERY				0		369,241	0	0
OTHER GRANTS(NO GST)				0		235,416	0	0
WHEATBELT SECONDARY FREIGHT NETWORK				0		103,400	0	0
GOVERNMENT GRANTS - MAIN ROADS SPECIAL				0		0	0	68,000
		0	0	0	0	1,478,828	142,395	210,395

SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

15 TRUST FUND

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

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 30 November 2025
	\$	\$	\$	\$
Dept of Transport Licensing	2,301	\$158,593	(\$91,846)	69,048
Bonds	12,578	\$2,995	(\$1,443)	14,130
Sundry Trust	7,500	\$0	\$0	7,500
Nomination Deposits	0	\$600	\$0	600
	22,379	162,188	(93,289)	91,278



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED, 30 NOVEMBER 2025**

Variance Reported at Sub Program Level

Prog	Code	NAME	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
			\$	\$	\$	\$	%	
03	01	RATE REVENUE	2,648,883.00	2,638,277.00	2,639,233.41	956	0%	
03	02	GENERAL PURPOSE FUNDING	1,126,510.00	565,216.00	509,216.82	(55,999)	(10%)	
03	03	OTHER GENERAL PURPOSE INCOME	100,000.00	26,811.00	3,617.29	(23,194)	(87%)	▼ Term Deposits longer than budgeted for
04	04	MEMBERS OF COUNCIL	250.00	105.00	0.00	(105)	(100%)	
05	06	FIRE PREVENTION	109,750.00	46,436.00	54,500.00	8,064	17%	
05	07	ANIMAL CONTROL	6,600.00	5,080.00	4,455.75	(624)	(12%)	
05	08	OTHER LAW,ORDER,PUBLIC SAFETY	53,680.00	28,419.00	35,021.82	6,603	23%	
07	14	HEALTH INSP AND ADMINISTRATION	2,200.00	664.00	556.00	(108)	(16%)	
07	17	OTHER HEALTH	500.00	210.00	472.00	262	125%	
08	21	OTHER AGED & DISABLED SERVICES	9,339.00	6,500.00	8,381.02	1,881	29%	
10	25	SANITATION-HOUSEHOLD REFUSE	181,200.00	181,200.00	185,950.00	4,750	3%	
10	26	OTHER SANITATION	58,200.00	42,450.00	40,100.95	(2,349)	(6%)	
10	30	TOWN PLANNING & REG DEVELOPMNT	2,500.00	1,040.00	2,183.00	1,143	110%	
10	31	OTHER COMMUNITY AMENITIES	20,500.00	8,545.00	11,815.77	3,271	38%	
11	32	PUBLIC HALLS.CIVIC CENTRES	7,500.00	3,125.00	5,772.66	2,648	85%	
11	33	SWIMMING AREAS AND BEACHES	9,000.00	3,860.00	744.08	(3,116)	(81%)	
11	34	OTHER RECREATION AND SPORT	430,139.00	1,040.00	3,303.62	2,264	218%	
11	36	OTHER CULTURE	10,600.00	4,500.00	36,841.24	32,341	719%	▲ Unbudgeted Grant Amendment Required
12	37	CONST. STS,RDS,BRIDGES,DEPOTS	1,188,189.00	279,395.00	344,628.20	65,233	23%	▲ Grant received Earlier
12	38	MTCE STS,RDS,BRIDGES,DEPOTS	2,200.00	0.00	0.00	0		
12	39	ROAD PLANT PURCHASES	0.00	0.00	0.00	0		
13	45	TOURISM AND AREA PROMOTION	59,500.00	24,790.00	32,033.00	7,243	29%	
13	46	BUILDING CONTROL	6,000.00	2,500.00	6,796.27	4,296	172%	
13	49	OTHER ECONOMIC SERVICES	10,000.00	4,165.00	3,976.19	(189)	(5%)	
04	4A	ADMINISTRATION	106,310.00	35,920.00	40,466.83	4,547	13%	
14	52	PUBLIC WORKS OVERHEADS	2,500.00	1,040.00	0.00	(1,040)	(100%)	
14	56	UNCLASSIFIED	22,000.00	9,165.00	13,248.16	4,083	45%	
			4,297,112.00	3,541,368.00	3,481,505.06	(59,863)	(2%)	

Prog	Code	NAME	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
			\$	\$	\$	\$	%	
03	01	RATE REVENUE	(140,087.00)	(58,370.00)	(46,120.97)	12,249	21%	▲
03	02	GENERAL PURPOSE FUNDING	(135,814.00)	(56,590.00)	(50,942.59)	5,647	10%	
04	04	MEMBERS OF COUNCIL	(418,805.00)	(191,403.00)	(152,459.66)	38,943	20%	▲
04	05	OTHER GOVERNANCE	(1,500.00)	(625.00)	(3,486.36)	(2,861)	(458%)	
05	06	FIRE PREVENTION	(168,945.00)	(83,925.00)	(77,352.26)	6,573	8%	
05	07	ANIMAL CONTROL	(26,520.00)	(10,524.00)	(22,630.90)	(12,107)	(115%)	▼
05	08	OTHER LAW,ORDER,PUBLIC SAFETY	(306,633.00)	(140,212.00)	(128,941.41)	11,271	8%	
08	09	EDUCATION	(38,423.00)	(16,343.00)	(33,411.34)	(17,068)	(104%)	▼ Old Pre Primary
07	14	HEALTH INSP AND ADMINISTRATION	(21,025.00)	(8,451.00)	(8,639.26)	(188)	(2%)	
07	15	PREVENTIVE SVES - PEST CONTROL	(100.00)	(40.00)	0.00	40	100%	
07	16	PREVENTIVE SERVICES - OTHER	(500.00)	(500.00)	0.00	500	100%	
07	17	OTHER HEALTH	(201,164.00)	(84,438.00)	(59,409.95)	25,028	30%	▲ Profiling
08	21	OTHER AGED & DISABLED SERVICES	(11,983.00)	(8,154.00)	(3,121.81)	5,032	62%	
08	22	OTHER WELFARE	(67,906.00)	(28,295.00)	(25,188.12)	3,107	11%	
10	25	SANITATION-HOUSEHOLD REFUSE	(182,465.00)	(73,985.00)	(96,917.22)	(22,932)	(31%)	▼ Refuse Site Mtce
10	26	OTHER SANITATION	0.00	0.00	(3,813.38)	(3,813)		
10	29	PROTECTION OF ENVIRONMENT	(37,563.00)	(16,140.00)	(27,028.12)	(10,888)	(67%)	▼ Profiling
10	30	TOWN PLANNING & REG DEVELOPMNT	(68,430.00)	(28,510.00)	(30,866.51)	(2,357)	(8%)	
10	31	OTHER COMMUNITY AMENITIES	(148,500.00)	(61,412.00)	(52,764.71)	8,647	14%	
11	32	PUBLIC HALLS.CIVIC CENTRES	(251,489.00)	(168,857.00)	(120,946.82)	47,910	28%	▲ Under Expended as per budget
11	33	SWIMMING AREAS AND BEACHES	(201,077.00)	(100,886.00)	(49,641.05)	51,245	51%	▲ Under Expended as per budget
11	34	OTHER RECREATION AND SPORT	(628,795.00)	(228,687.00)	(196,527.91)	32,159	14%	▲ Under Expended as per budget
11	35	LIBRARIES	(22,500.00)	(5,875.00)	(5,210.35)	665	11%	
11	36	OTHER CULTURE	(810,160.00)	(339,863.00)	(308,115.50)	31,748	9%	
12	38	MTCE STS,RDS,BRIDGES,DEPOTS	(3,386,328.00)	(1,401,589.00)	(1,581,174.80)	(179,586)	(13%)	▼ Mtce up but will level out
12	39	ROAD PLANT PURCHASES	0.00	0.00	0.00	0		
13	45	TOURISM AND AREA PROMOTION	(166,286.00)	(58,091.00)	(48,794.73)	9,296	16%	
13	46	BUILDING CONTROL	(71,735.00)	(29,636.00)	(26,980.15)	2,656	9%	
13	49	OTHER ECONOMIC SERVICES	(433,022.00)	(175,409.00)	(127,877.19)	47,532	27%	▲ Under Expended as per budget
04	4A	ADMINISTRATION	0.00	(40,726.84)	(57,777.61)	(17,051)	(42%)	▼
14	50	PRIVATE WORKS	(14,000.00)	(5,390.00)	(1,903.83)	3,486	65%	
14	52	PUBLIC WORKS OVERHEADS	0.00	(51,249.00)	65,411.70	116,661	228%	▲ Will Pan out over Time
14	53	PLANT OPERATION COSTS	0.00	(51,887.00)	24,025.11	75,912	146%	▲ Will Pan out over Time
14	56	UNCLASSIFIED	(352.00)	(352.00)	(1,214.69)	(863)	(245%)	
			(7,962,107.00)	(3,526,414.84)	(3,259,822.39)	266,592.45	7.56%	

SHIRE OF PINGELLY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

General rate revenue

	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget			YTD Actual		
				Rate Revenue	Reassessed Rate Revenue	Total Revenue	Rate Revenue	Reassessed Rate Revenue	Total Revenue
				\$	\$	\$	\$	\$	\$
RATE TYPE									
Gross rental value									
GRV General	0.121946	379	4,528,011	552,173		552,173	552,191		552,191
GRV Rural Residential	0.121946	84	1,016,860	124,002		124,002	124,006		124,006
GRV Commercial Industrial	0.121946	40	399,780	48,752		48,752	48,753		48,753
GRV Townsites	0.121946	21	178,100	21,719		21,719	21,719		21,719
Unimproved value									
UV Broadacre Rural	0.005074	296	330,190,999	1,675,389		1,675,389	1,675,389		1,675,389
Sub-Total		820	336,313,750	2,422,034	0	2,422,034	2,422,059	0	2,422,059
Minimum payment									
Gross rental value									
GRV General	1,123.00	58	93,316	65,134		65,134	65,134		65,134
GRV Rural Residential	1,123.00	17	61,550	19,091		19,091	19,091		19,091
GRV Commercial Industrial	1,123.00	16	82,795	17,968		17,968	17,968		17,968
GRV Townsites	1,123.00	8	15,685	8,984		8,984	8,984		8,984
Unimproved value									
UV Broadacre Rural	1,123.00	75	9,228,311	84,225		84,225	84,225		84,225
Sub-total		137	9,481,657	195,402	0	195,402	195,402	0	195,402
Total general rates			345,795,407	2,617,436	0	2,617,436	2,617,461	0	2,617,461

15.2. Accounts Paid by Authority – November 2025

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

Summary

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

Background

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

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

Comment

Unless otherwise identified, all payments have been made in accordance with Council's adopted 2025/2026 Budget.

Consultation

Nil

Statutory Environment

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

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

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

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

Policy Implications

There are no policy implications arising from this amendment.

Financial Implications

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

Strategic Implications

Business as usual.

Risk Framework

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

Voting Requirements:

Simple Majority

Officer's Recommendation:

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

To 30 November 2025:

Municipal Account	\$714,464.65
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Moved: _____ Seconded: _____

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ACCOUNTS PAID PRESENTED FOR ENDORSEMENT NOVEMBER 2025

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT12749	18/11/2025	BUNNINGS BUILDING SUPPLIES	FLOATING FLOOR AND UNDERLAY	1		7,542.80
INV 2182/0013/10/2025		BUNNINGS BUILDING SUPPLIES	WALL CLADDING AND FIXTURES		1,513.16	
INV 2182/0014/10/2025		BUNNINGS BUILDING SUPPLIES	CHIPBOARD AND FITTINGS		589.43	
INV 2182/0015/10/2025		BUNNINGS BUILDING SUPPLIES	WALL PLUGS, NAILS, TAPE MEASURE, PAINT		189.77	
INV 2182/0019/10/2025		BUNNINGS BUILDING SUPPLIES	TMBER AND SCREWS		778.98	
INV 2440/0123/10/2025		BUNNINGS BUILDING SUPPLIES	SCREWDRIVER SETS, TROWEL AND MIXING PADDLE & ADHESIVE		370.52	
INV 2440/9923/10/2025		BUNNINGS BUILDING SUPPLIES	FLOATING FLOOR AND UNDERLAY		2,998.97	
INV 2182/0026/10/2025		BUNNINGS BUILDING SUPPLIES	PAINT AND ACCESORIES		189.98	
INV 2440/0128/10/2025		BUNNINGS BUILDING SUPPLIES	TILE CEMENT, ROLLER KIT, MORTAR REPAIR		738.36	
INV 2440/0128/10/2025		BUNNINGS BUILDING SUPPLIES	NAIL GUN ACCESSORY		24.84	
INV 2182/0002/11/2025		BUNNINGS BUILDING SUPPLIES	MITRE SAW BLADE		127.30	
INV 2182/0002/11/2025		BUNNINGS BUILDING SUPPLIES	TOILET SEAT		21.49	
EFT12750	18/11/2025	GREAT SOUTHERN FUEL SUPPLIES	FUEL ACCOUNT SEPTEMBER 2025	1		926.03
INV SEPT 2030/09/2025		GREAT SOUTHERN FUEL SUPPLIES	FUEL ACCOUNT SEPTEMBER 2025		926.03	
EFT12751	18/11/2025	COUNTRY PAINT SUPPLIES	4 LITRES COLORBOND CLASSIC CREAM	1		80.80
INV 480103005/11/2025		COUNTRY PAINT SUPPLIES	4 LITRES COLORBOND CLASSIC CREAM		80.80	
EFT12752	18/11/2025	NUTRIEN AG SOLUTIONS	EPIP PIPE CORRUGATED HDPE 450 SN8	1		21,794.96
INV 913411907/10/2025		NUTRIEN AG SOLUTIONS	EPIP PIPE CORRUGATED HDPE 450 SN8		586.08	
INV 913432710/10/2025		NUTRIEN AG SOLUTIONS	TANK FITTINGS FOR WEST PINGELLY FIRE SHED		558.80	
INV 913446513/10/2025		NUTRIEN AG SOLUTIONS	ELBOW CORRUGATED PIPE 450MM		1,507.00	
INV 913446513/10/2025		NUTRIEN AG SOLUTIONS	PIPE CORRUGATED HDPE 450MM		6,473.50	
INV 913446513/10/2025		NUTRIEN AG SOLUTIONS	PIPES, SHACKLES, CONNECTERS, BAIN MEASURING JUGS		294.87	
INV 913474817/10/2025		NUTRIEN AG SOLUTIONS	NUFA CRUCIAL & ADAMA STADIUM TURF		2,112.00	

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ACCOUNTS PAID PRESENTED FOR ENDORSEMENT NOVEMBER 2025

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 913474817/10/2025		NUTRIEN AG SOLUTIONS	EPIP PIPE CORRUGATED HDPE 450 SN8		9,416.00	
INV 913527228/10/2025		NUTRIEN AG SOLUTIONS	3M DELIVERY HOSE FOR WEST SHED		219.45	
INV 913533929/10/2025		NUTRIEN AG SOLUTIONS	3M DELIVERY HOSE FITTINGS FOR WEST SHED		132.26	
INV 913549331/10/2025		NUTRIEN AG SOLUTIONS	55218020 PPLU TRAP LARGE ANIMAL 780MMX320MMX290MM		495.00	
EFT12753	18/11/2025	FUEL DISTRIBUTORS OF WA PTY LTD	1000L POD ADBLUE DELIVERED TO DEPOT	1		1,791.39
INV 007082831/10/2025		FUEL DISTRIBUTORS OF WA PTY LTD	1000L POD ADBLUE DELIVERED TO DEPOT		1,499.01	
INV 007082831/10/2025		FUEL DISTRIBUTORS OF WA PTY LTD	ADBLUE IBC GRAVITY FEED KIT		292.38	
EFT12754	18/11/2025	BENARA NURSERIES	POTS & PLANTS FOR SHIRE OFFICE	1		625.26
INV 241673	20/08/2025	BENARA NURSERIES	PLANTS FOR SHIRE OFFICE, EUCALYPTUS TORQUATA		222.05	
INV 247661	18/09/2025	BENARA NURSERIES	POTS & PLANTS FOR SHIRE OFFICE		403.21	
EFT12755	18/11/2025	URBANSTONE PTY LTD	500X300X50 SINGLE BULLNOSE LIMESTONE PAVERS	1		2,506.00
INV 480879406/11/2025		URBANSTONE PTY LTD	500X300X50 SINGLE BULLNOSE LIMESTONE PAVERS		2,506.00	
EFT12756	18/11/2025	PINGELLY TYRE SERVICE	245/70R16 111T RAZR AT 781 X 2	1		512.34
INV 1431	20/10/2025	PINGELLY TYRE SERVICE	TYRE REPAIR & SEALER		68.24	
INV 1466	21/10/2025	PINGELLY TYRE SERVICE	ALEKTRO BATTERY		166.10	
INV 1483	23/10/2025	PINGELLY TYRE SERVICE	245/70R16 111T RAZR AT 781 X 2		278.00	
EFT12757	18/11/2025	WA RETICULATION SUPPLIES	96894 ORBIT 4 STATION OUTDOOR EASY SET LOGIC CONTROLLERS	1		719.65
INV Q0867	29/10/2025	WA RETICULATION SUPPLIES	C T-96781 ORBIT 1 OUTLET DIAL TAP TIMER X 3		339.15	
INV Q0758	06/11/2025	WA RETICULATION SUPPLIES	96894 ORBIT 4 STATION OUTDOOR EASY SET LOGIC CONTROLLERS		380.50	
EFT12758	18/11/2025	JH COMPUTER SERVICES PTY LTD	IT SERVICES - JULY 2025	1		7,232.50
INV 006187-31/07/2025		JH COMPUTER SERVICES PTY LTD	IT SERVICES - JULY 2025		7,232.50	
EFT12759	18/11/2025	INTERFIRE AGENCIES	FIRE FIGHTING CLOTHING AND ACCESSORIES	1		10,181.08

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ACCOUNTS PAID PRESENTED FOR ENDORSEMENT NOVEMBER 2025

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 24366	24/10/2025	INTERFIRE AGENCIES	FIRE FIGHTING CLOTHING AND ACCESSORIES		9,407.01	
INV 24447	31/10/2025	INTERFIRE AGENCIES	WILDLAND TROUSERS & JACKETS		774.07	
EFT12760	18/11/2025	ALLINGTON AGRI	ROAD VERGE SPRAYING ON BITUMEN ROADS	1		19,000.00
INV 05	30/10/2025	ALLINGTON AGRI	ROAD VERGE SPRAYING ON BITUMEN ROADS		19,000.00	
EFT12761	18/11/2025	SAFE ROADS WA	REPAIRS OF 6.5KM 300MM WIDE ROAD EDGES ON YEALERING - PINGELLY ROAD. INCLUDES MATERIALS, PLANT, LABOUR, TRAFFIC MANAGEMENT AND MOBILISATION	1		139,980.50
INV 000005722	10/2025	SAFE ROADS WA	REPAIRS OF 6.5KM 300MM WIDE ROAD EDGES ON YEALERING - PINGELLY ROAD. INCLUDES MATERIALS, PLANT, LABOUR, TRAFFIC MANAGEMENT AND MOBILISATION		139,980.50	
EFT12762	18/11/2025	LISA MARIE PITMAN	STAFF TEMPORARY ACCOMMODATION 6 WEEKS - 14/09/25 TO 26/10/25	1		1,800.00
INV 144764	11/11/2025	LISA MARIE PITMAN	STAFF TEMPORARY ACCOMMODATION 6 WEEKS - 14/09/25 TO 26/10/25		1,800.00	
EFT12763	18/11/2025	BOUT TIME MECHANICAL	CHECK HYDRAULIC ISSUE ON JOHN DEERE TRACTOR	1		542.36
INV 0694	21/10/2025	BOUT TIME MECHANICAL	CHECK HYDRAULIC ISSUE ON JOHN DEERE TRACTOR		542.36	
EFT12764	18/11/2025	LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) LGRCEU	Payroll deductions	1		66.00
INV DEDUC04	11/2025	LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA) LGRCEU	Payroll deductions		66.00	
EFT12765	18/11/2025	AUSTRALIAN SERVICES UNION OF WA	Payroll deductions	1		26.50
INV DEDUC04	11/2025	AUSTRALIAN SERVICES UNION OF WA	Payroll deductions		26.50	
EFT12766	18/11/2025	LANDGATE	UV INTERIM - RURAL AREAS - 2 VALUATION SCHEDULE NO: R2025/4 DATE: 24/6/2025 - 10/10/2025	1		96.96

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ACCOUNTS PAID PRESENTED FOR ENDORSEMENT NOVEMBER 2025

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 768318716/10/2025		LANDGATE	UV INTERIM - RURAL AREAS - 2 VALUATION SCHEDULE NO: R2025/4 DATE: 24/6/2025 - 10/10/2025		96.96	
EFT12767	18/11/2025	NARROGIN PUMPS SOLAR & SPRAYING	HANDSPRAYING NOSEL FOR CHEMICAL SPRAY TANK ON PN569	1		144.10
INV 000699116/10/2025		NARROGIN PUMPS SOLAR & SPRAYING	HANDSPRAYING NOSEL FOR CHEMICAL SPRAY TANK ON PN569		144.10	
EFT12768	18/11/2025	PINGELLY GARAGE	BOTTLE JACKS, 4 PCE SPARE TYRE CARRIER HANDLE, WHEEL WRENCH	1		487.40
INV 5201 / 522/10/2025		PINGELLY GARAGE	TRAILER PLUG		43.00	
INV 5238 / 505/11/2025		PINGELLY GARAGE	BOTTLE JACKS, 4 PCE SPARE TYRE CARRIER HANDLE, WHEEL WRENCH		444.40	
EFT12769	18/11/2025	HERSEY'S SAFETY PTY LTD	2X SNAP STRAPS 50,000KG	1		3,236.37
INV 49210	22/10/2025	HERSEY'S SAFETY PTY LTD	SHOVELS, COUPLER, ADAPTOR & CLAMPS, GLOVES, TAPE, DUSTMASKS, WATER BOTTLES, TROLLEY SPRAYER		1,467.57	
INV 4676	24/10/2025	HERSEY'S SAFETY PTY LTD	2X SNAP STRAPS 50,000KG		1,768.80	
EFT12770	18/11/2025	WETDECK POOLS	SWIMMING POOL REMEDIATION	1		33,000.00
INV 0037	01/11/2025	WETDECK POOLS	SWIMMING POOL REMEDIATION		33,000.00	
EFT12771	18/11/2025	SIGMA TELFORD GROUP	PALLET INCLUSIVE OF PALLETISED PACKAGING, 20BLUE DRUM 20L DG DRUM POLY, SODHYPO20LT SODIUM HYPOCHLORITE 20LT	1		336.93
INV 194130/27/10/2025		SIGMA TELFORD GROUP	PALLET INCLUSIVE OF PALLETISED PACKAGING, 20BLUE DRUM 20L DG DRUM POLY, SODHYPO20LT SODIUM HYPOCHLORITE 20LT		336.93	
EFT12772	18/11/2025	SHIRE OF NARROGIN	1000LTR EMULSION FOR ROAD PATCHING	1		1,340.00
INV 459	03/11/2025	SHIRE OF NARROGIN	1000LTR EMULSION FOR ROAD PATCHING		1,340.00	
EFT12773	18/11/2025	KEITH THE MAINTENANCE MAN PTY LTD	SCAFFOLDING HIRE	1		654.50
INV B1210	27/10/2025	KEITH THE MAINTENANCE MAN PTY LTD	SCAFFOLDING HIRE		654.50	
EFT12774	18/11/2025	E & MJ ROSHER PTY LTD	WATER PUMP FOR PROM7 / KUBOTA F2880	1		337.31

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ACCOUNTS PAID PRESENTED FOR ENDORSEMENT NOVEMBER 2025

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 150017224/10/2025		E & MJ ROSHER PTY LTD	WATER PUMP FOR PROM7 / KUBOTA F2880		325.12	
INV 150045030/10/2025		E & MJ ROSHER PTY LTD	WATER PUMP GASKET FOR PROM7 / KUBOTA F2880		12.19	
EFT12775	18/11/2025	NUTRIEN AG SOLUTIONS	GENF TRICLOPYR 600 20L, NUFA CRUCIAL 110L	1		1,567.50
INV 913460715/10/2025		NUTRIEN AG SOLUTIONS	GENF TRICLOPYR 600 20L, NUFA CRUCIAL 110L		1,545.50	
INV 913494422/10/2025		NUTRIEN AG SOLUTIONS	DOG BED COVER		22.00	
EFT12776	18/11/2025	TEEDE'S AUTO ELECTRICS	CHECK AND REPLACE CABLE LUG ON STARTER MOTOR	1		268.50
INV 0125	23/10/2025	TEEDE'S AUTO ELECTRICS	CHECK AND REPLACE CABLE LUG ON STARTER MOTOR		268.50	
EFT12777	18/11/2025	FUEL DISTRIBUTORS OF WA PTY LTD	9500L DIESEL DELIVERED TO SHIRE DEPOT	1		15,784.35
INV 531049927/10/2025		FUEL DISTRIBUTORS OF WA PTY LTD	9500L DIESEL DELIVERED TO SHIRE DEPOT		15,784.35	
EFT12778	18/11/2025	PORT MANDURAH REMOVALS	LOADING TRUCK WITH XMAS DECORATIONS	1		376.00
INV 6217	09/10/2025	PORT MANDURAH REMOVALS	LOADING TRUCK WITH XMAS DECORATIONS		376.00	
EFT12779	18/11/2025	VERBAL JUDO AUSTRALIA	VERBAL JUDO COURSE	1		5,714.50
INV SP0909209/09/2025		VERBAL JUDO AUSTRALIA	VERBAL JUDO COURSE		5,714.50	
DD14575.1	04/11/2025	AWARE SUPER	Payroll deductions	1		7,477.18
INV SUPER 04/11/2025		AWARE SUPER	Superannuation contributions	1	5,607.49	
INV DEDUC04/11/2025		AWARE SUPER	Payroll deductions	1	513.26	
INV DEDUC04/11/2025		AWARE SUPER	Payroll deductions	1	400.00	
INV DEDUC04/11/2025		AWARE SUPER	Payroll deductions	1	195.00	
INV DEDUC04/11/2025		AWARE SUPER	Payroll deductions	1	193.50	
INV DEDUC04/11/2025		AWARE SUPER	Payroll deductions	1	517.93	
INV DEDUC04/11/2025		AWARE SUPER	Payroll deductions	1	50.00	
DD14575.2	04/11/2025	WEST STATE SUPER AND GESB SUPER	Superannuation contributions	1		146.36
INV SUPER 04/11/2025		WEST STATE SUPER AND GESB SUPER	Superannuation contributions	1	146.36	

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ACCOUNTS PAID PRESENTED FOR ENDORSEMENT NOVEMBER 2025

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD14575.3	04/11/2025	BT PANORAMA SUPER	Superannuation contributions	1		87.69
INV SUPER	04/11/2025	BT PANORAMA SUPER	Superannuation contributions	1	87.69	
DD14575.4	04/11/2025	COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER	Superannuation contributions	1		685.29
INV DEDUC	04/11/2025	COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER	Payroll deductions	1	300.00	
INV SUPER	04/11/2025	COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER	Superannuation contributions	1	385.29	
DD14575.5	04/11/2025	MLC	Superannuation contributions	1		577.77
INV SUPER	04/11/2025	MLC	Superannuation contributions	1	577.77	
DD14575.6	04/11/2025	AUSTRALIAN SUPER	Superannuation contributions	1		532.18
INV SUPER	04/11/2025	AUSTRALIAN SUPER	Superannuation contributions	1	532.18	
DD14575.7	04/11/2025	PRIME SUPER	Superannuation contributions	1		317.81
INV SUPER	04/11/2025	PRIME SUPER	Superannuation contributions	1	317.81	
DD14575.8	04/11/2025	AMP SUPER FUND	Superannuation contributions	1		317.81
INV SUPER	04/11/2025	AMP SUPER FUND	Superannuation contributions	1	317.81	
DD14575.9	04/11/2025	AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	1		946.69
INV SUPER	04/11/2025	AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	1	946.69	
DD14583.1	18/11/2025	AWARE SUPER	Payroll deductions	1		7,747.36
INV SUPER	18/11/2025	AWARE SUPER	Superannuation contributions	1	5,823.00	
INV DEDUC	18/11/2025	AWARE SUPER	Payroll deductions	1	510.27	
INV DEDUC	18/11/2025	AWARE SUPER	Payroll deductions	1	400.00	
INV DEDUC	18/11/2025	AWARE SUPER	Payroll deductions	1	195.00	
INV DEDUC	18/11/2025	AWARE SUPER	Payroll deductions	1	580.51	
INV DEDUC	18/11/2025	AWARE SUPER	Payroll deductions	1	188.58	

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ACCOUNTS PAID PRESENTED FOR ENDORSEMENT NOVEMBER 2025

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV DEDUC	18/11/2025	AWARE SUPER	Payroll deductions	1	50.00	
DD14583.2	18/11/2025	WEST STATE SUPER AND GESB SUPER	Superannuation contributions	1		99.92
INV SUPER	18/11/2025	WEST STATE SUPER AND GESB SUPER	Superannuation contributions	1	99.92	
DD14583.3	18/11/2025	BT PANORAMA SUPER	Superannuation contributions	1		438.46
INV SUPER	18/11/2025	BT PANORAMA SUPER	Superannuation contributions	1	438.46	
DD14583.4	18/11/2025	COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER	Superannuation contributions	1		723.00
INV DEDUC	18/11/2025	COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER	Payroll deductions	1	300.00	
INV SUPER	18/11/2025	COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL SUPER	Superannuation contributions	1	423.00	
DD14583.5	18/11/2025	MLC	Superannuation contributions	1		577.77
INV SUPER	18/11/2025	MLC	Superannuation contributions	1	577.77	
DD14583.6	18/11/2025	AUSTRALIAN SUPER	Superannuation contributions	1		554.65
INV SUPER	18/11/2025	AUSTRALIAN SUPER	Superannuation contributions	1	554.65	
DD14583.7	18/11/2025	PRIME SUPER	Superannuation contributions	1		317.81
INV SUPER	18/11/2025	PRIME SUPER	Superannuation contributions	1	317.81	
DD14583.8	18/11/2025	AMP SUPER FUND	Superannuation contributions	1		317.81
INV SUPER	18/11/2025	AMP SUPER FUND	Superannuation contributions	1	317.81	
DD14583.9	18/11/2025	AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	1		932.78
INV SUPER	18/11/2025	AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	1	932.78	
DD14575.10	04/11/2025	HESTA SUPERANNUATION	Superannuation contributions	1		305.58
INV SUPER	04/11/2025	HESTA SUPERANNUATION	Superannuation contributions	1	305.58	
DD14575.11	04/11/2025	MERCER	Superannuation contributions	1		305.26

ACCOUNTS PAID PRESENTED FOR ENDORSEMENT NOVEMBER 2025

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV SUPER	04/11/2025	MERCER	Superannuation contributions	1	305.26	
DD14583.10	18/11/2025	HESTA SUPERANNUATION	Superannuation contributions	1		305.58
INV SUPER	18/11/2025	HESTA SUPERANNUATION	Superannuation contributions	1	305.58	
DD14583.11	18/11/2025	MERCER	Superannuation contributions	1		245.46
INV SUPER	18/11/2025	MERCER	Superannuation contributions	1	245.46	

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND	302,632.81
TOTAL		302,632.81

Credit card transactions for the current month

CEO

Date	Transaction	Description	Amount
4/11/2025	Claude Ai	Claude Pro Subscription	\$ 30.62
4/11/2025	International Transaction	Fee	\$ 0.92
6/11/2025	Shell Lesmurdie	Fuel	\$ 117.13
7/11/2025	Amazon	Christmas Lights - LED strips x 4	\$ 106.36
7/11/2025	Shire of Pingelly	DOT - Lisencing Fee PN359	\$ 468.35
8/11/2025	Kmart Armadale	Gingerbread - Storage containers and kitchen utensils	\$ 91.00
8/11/2025	Spotlight Cockburn	Craft Supplies for Christmas Décor	\$ 49.30
9/11/2025	Coles Armadale	Gingerbread - flour 2kg x 5	\$ 12.50
11/11/2025	eBay	Christmas Lights - Festoon Lights x 100m	\$ 299.98
12/11/2025	Coles Narrogin	Gingerbread - Mixed Ingredients	\$ 181.40
15/11/2025	Pingle Café	CEO & Consultant Lunch Meeting	\$ 41.66
17/11/2025	Woolworths Armadale	Party on the Oval - Lolly bags	\$ 24.00
17/11/2025	Big W Armadale	Christmas Décor - Gingerbread inflatable	\$ 20.00
17/11/2025	Big W Armadale	Air conditioning Remote control for Tip office	\$ 59.00
17/11/2025	CostCo Casuarina	Gingerbread - Bulk ingredients	\$ 914.09
18/11/2025	International Transaction	Fee	\$ 1.28
18/11/2025	Foxit	Foxit Subscption	\$ 42.80
18/11/2025	Spotlight Cockburn	Gingerbread - Royal icing mix packets x 4	\$ 48.00
18/11/2025	Kitchen Warehouse Jandakot	Gingerbread - Royal icing mix packets x 6	\$ 71.70
19/11/2025	2 Bro's Food West Perth	Gingerbread - Bulk spieces	\$ 180.17
19/11/2025	Spicy Affair Indian, East Vic Park	Conference meeting dinner - Heritage Awards Night 202	\$ 137.50
19/11/2025	WA Off Grid	Tickets	\$ 42.20
19/11/2025	WA Off Grid	Tickets	\$ 21.10
19/11/2025	Spudshed Kelmscott	Gingerbread - Bulk spices	\$ 48.86
20/11/2025	CPP Terrace Road	Parking	\$ 10.60
21/11/2025	Bake Boss Malaga	Gingerbread - Royal Icing	\$ 139.94
22/11/2025	Kitchen Warehouse North Freo	Gingerbread - Royal Icing mix packets x 10	\$ 119.50
23/11/2025	Coles Hawthorne East	Christmas - Volunteer food	\$ 91.95
26/11/2025	Coles Narrogin	Christmas - Volunteer food and party bag lollies	\$ 184.25
26/11/2025	Thing-A-Me-Bobs Narrogin	Christmas - Consumables for installation	\$ 39.93
27/11/2025	The Reject Shop Narrogin	Christmas - Lollies for Santa bags	\$ 160.25
27/11/2025	The Reject Shop Narrogin	Christmas - Accessories for installation	\$ 38.25
29/11/2025	Bendigo Bank	Credit Card Fee	\$ 4.00
29/11/2025	Prime Video	Digital Movie Download	\$ 7.99
29/11/2025	Pingelly IGA	Gingerbread - Lollies	\$ 136.06
30/11/2025	Pingelly Post	Gingerbread - Lollies	\$ 69.50

Total November 2025 \$ 4,012.14

EMW

Date	Transaction	Description	Amount
9/11/2025	Telstra	Phone Expenses	\$ 39.00
10/11/2025	Total Tools Mandurah	Various Small Plant	\$ 67.70
29/11/2025	Bendigo Bank	Credit Card Fee	\$ 4.00
Total November 2025			\$ 110.70

MCCS

Date	Transaction	Description	Amount
20/11/2025	Pingelly IGA	Food & Refreshments November Council Meeting	\$ 97.92
23/11/2025	AMPOL Wonthella	Fuel	\$ 45.57
25/11/2025	Nanutarra Roadhouse	Fuel	\$ 47.90
29/11/2025	Bendigo Bank	Credit Card Fee	\$ 4.00
Total November 2025			\$ 195.39

Fuel Card Transactions for the current month

CEO	OPN	Litres	Amount
1/11/2025		60.63	107.62
10/11/2025		63.23	113.5
15/11/2025		38.27	69.46
17/11/2025		67.49	122.49
22/11/2025		59.24	118.42
22/11/2025			0.38
27/11/2025		72.71	133.42
29/11/2025		49.83	91.44
		181.78	\$ 756.73

P100	PN100		
19/11/2025		89.38	\$ 155.97
		89.38	\$ 155.97

PCG01	PN01		
7/11/2025		36.25	\$ 63.26
26/11/2025		43.62	\$ 76.99
		43.62	\$ 140.25

MCCS	PN761		
21/11/2025		23.31	\$ 44.06
21/11/2025			\$ 0.38
22/11/2025		24.27	\$ 49.49
22/11/2025			\$ 0.38
30/11/2025		18.49	\$ 37.70
30/11/2025			\$ 0.38
		66.07	\$ 132.39

INVOICE TOTAL			\$ 1,185.34
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16. DIRECTORATE OF WORKS

Nil

17. ELECTED MEMBERS MOTIONS WITH PREVIOUS NOTICE

Nil

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

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

19. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Officers Recommendation:

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

Moved: _____ Seconded: _____

19.1. Confidential Item – Council Awards 2025

Reasons for Confidentiality

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

- (b) the personal affairs of any person;

Officers Recommendation:

That the meeting be re-opened to the public.

Moved: _____ Seconded: _____

20. CLOSURE OF MEETING

The Chairman to declare the meeting closed.