



Shire of Pingelly

Attachments

Ordinary Council Meeting
19 August 2020



Notice
of
Annual General
Meeting
and
Procedural Information
for Submission of Motions

Crown Perth
Friday, 25 September 2020

Deadline for Agenda Items

(Close of Business)

Friday, 31 July 2020

2020 Local Government Convention

General Information

WALGA Annual General Meeting

The Annual General Meeting for the Western Australian Local Government Association will be held from 1:30pm on Friday 25 September 2020. This event should be attended by delegates from all Member Local Governments.

Cost for attending the Annual General Meeting

Attendance at the Annual General Meeting is **free of charge** to all Member Local Governments; lunch is not provided. Delegates must register their attendance in advance.

Submission of Motions

Member Local Governments are invited to submit motions for inclusion on the Agenda for consideration at the 2020 Annual General Meeting. Motions should be submitted in writing to the Chief Executive Officer of WALGA.

The closing date for submission of motions is 5:00pm **Friday, 31 July**.

Please note that any motions proposing alterations or amendments to the Constitution of the WALGA must be received by 5:00pm Friday, 17 July 2020 in order to satisfy the 60 day constitutional notification requirements.

The following guidelines should be followed by Members in the formulation of motions:

- Motions should focus on policy matters rather than issues which could be dealt with by the WALGA State Council with minimal delay.
- Due regard should be given to the relevance of the motion to the total membership and to Local Government in general. Some motions are of a localised or regional interest and might be better handled through other forums.
- Due regard should be given to the timeliness of the motion – will it still be relevant come the Local Government Convention or would it be better handled immediately by the Association?
- The likely political impact of the motion should be carefully considered.
- Due regard should be given to the educational value to Members – i.e. does awareness need to be raised on the particular matter?
- The potential media interest of the subject matter should be considered.
- Annual General Meeting motions submitted by Member Local Governments must be accompanied by fully researched and documented supporting comment.

Criteria for Motions

As per the Corporate Governance Charter, prior to the finalisation of the agenda, the WALGA President and Chief Executive Officer will determine whether motions abide by the following criteria:

Motions will be included in the Business Paper agenda where they:

1. Are consistent with the objects of the Association (refer to clause 3 of the constitution);
2. Demonstrate that the issue/s raised will concern or are likely to concern a substantial number of Local Governments in WA.;
3. Seek to advance the Local Government policy agenda of the Association and/or improve governance of the Association;
4. Have a lawful purpose (a motion does not have a lawful purpose if its implementation would require or encourage non-compliance with prevailing laws);
5. Are clearly worded and unambiguous in nature;

Motions will not be included where they are:

6. Consistent with current Association advocacy/policy positions. (As the matter has previously considered and endorsed by the Association).

Motions of similar objective:

7. Will be consolidated as a single item.

Submitters of motions will be advised of the determinations.

Enquiries relating to the preparation or submission of motions should be directed to Margaret Degebrod, Executive Officer Governance on (08) 9213 2036 or via email mdegebrod@walga.asn.au.

Emergency Motions

No motion shall be accepted for debate at the Annual General Meeting after the closing date unless the Association President determines that it is of an urgent nature, sufficient to warrant immediate debate, and delegates resolve accordingly at the meeting. Please refer to the AGM Standing Orders for details.



Mayor Tracey Roberts JP
President



Nick Sloan
Chief Executive Officer

EMAIL BACK

Voting Delegate Information 2020 Annual General Meeting



TO: Chief Executive Officer

Registered:

All Member Councils are entitled to be represented by two (2) voting delegates at the Annual General Meeting of the WA Local Government Association to be held on Friday 25 September 2020 at Crown Towers Perth.

Please complete and return this form to the Association by **Friday 28, August 2020** to register the attendance and voting entitlements of your Council's delegates to the Annual General Meeting.

In the event that a Voting Delegate is unable to attend, provision is made for proxy delegates to be registered.

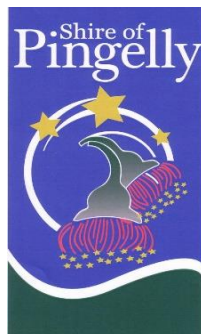
Only registered delegates or proxy registered delegates will be permitted to exercise voting entitlements on behalf of Member Councils. Delegates may be Elected Members or serving officers.

Please Note: All Voting Delegates will need to present at the WALGA Delegate Service Desk prior to the AGM to collect their electronic voting device (keypad) for voting and identification tag to gain entry into the Annual General Meeting.

VOTING DELEGATES	PROXY Voting Delegates
Name of Voting Delegates (2):	Name of Proxy Voting Delegates (2):
For (Local Government Name): Shire/Town/City of	
Signature Chief Executive Officer _____ (An electronic signature is <u>required</u> if submitting via email)	
Date _____	

ON COMPLETION PLEASE EMAIL TO: mdegebrot@walga.asn.au

Margaret Degebrot, Executive Officer Governance



SHIRE OF PINGELLY
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020

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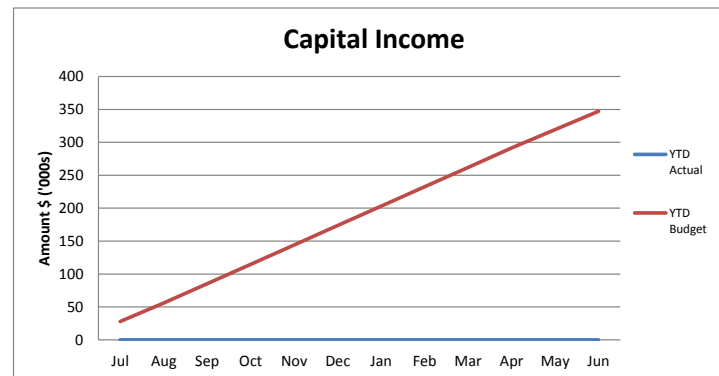
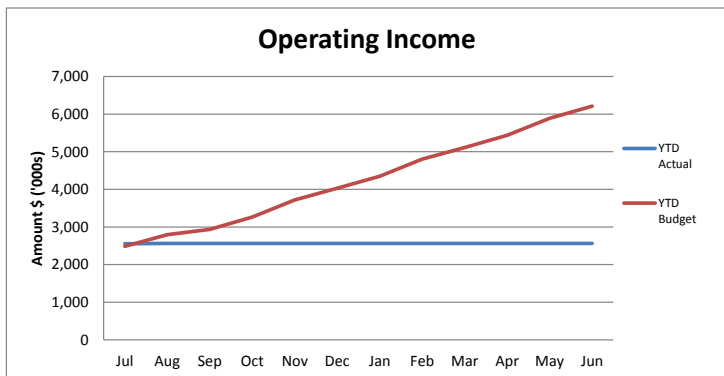
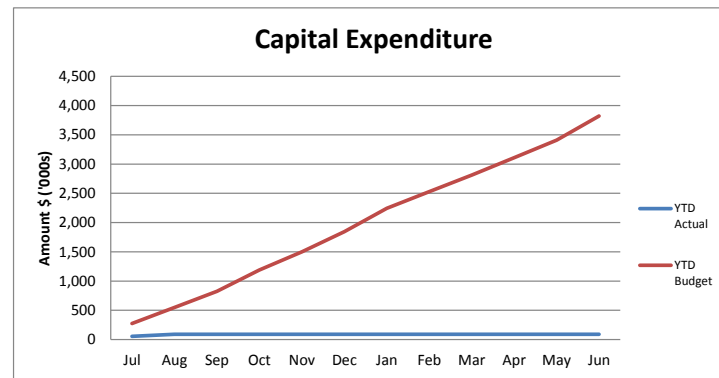
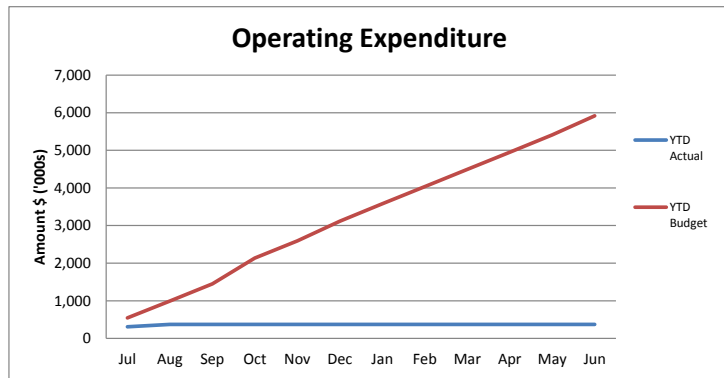
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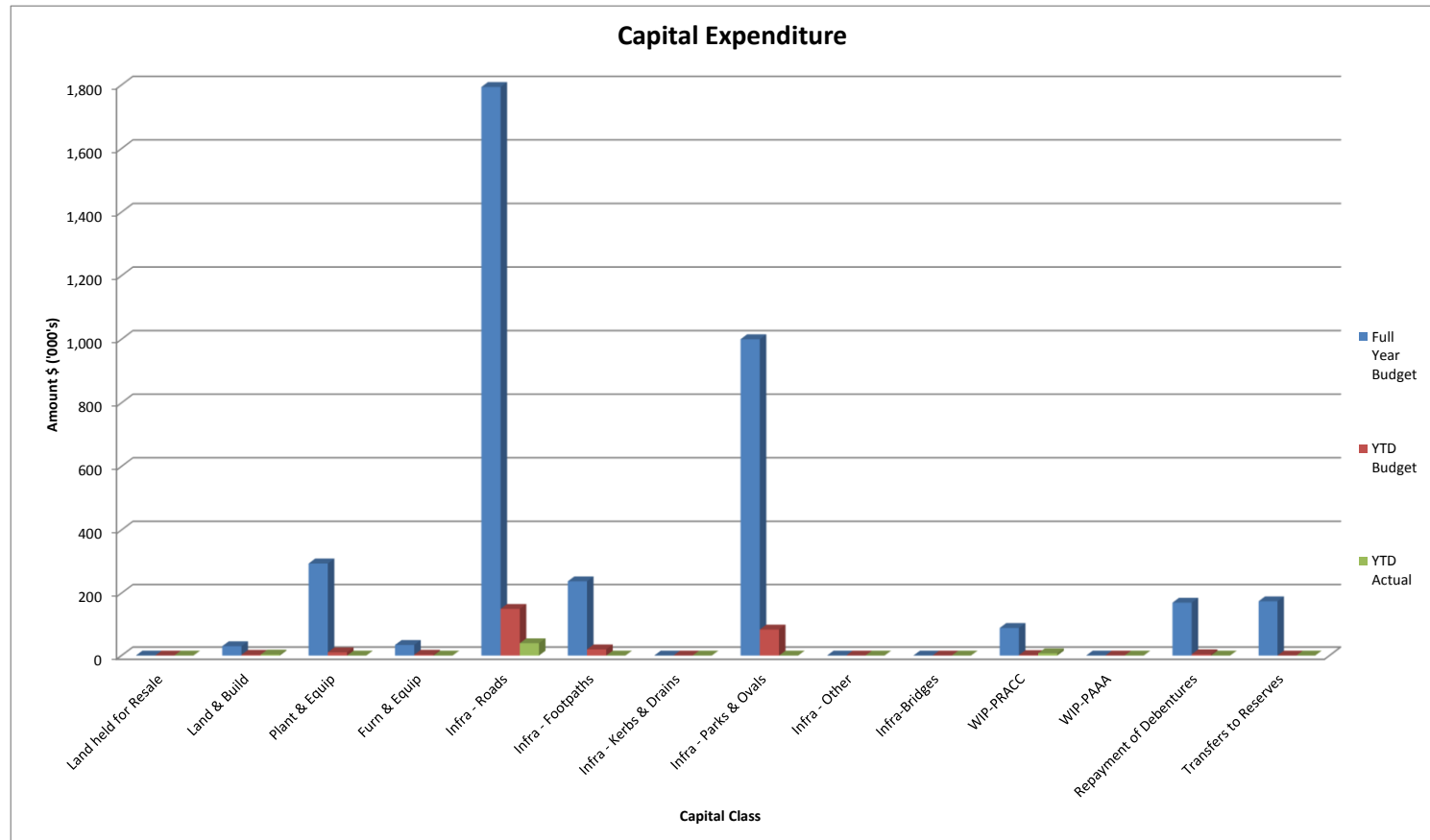
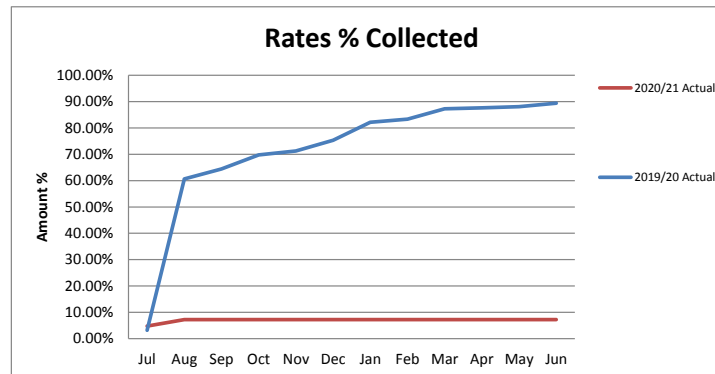
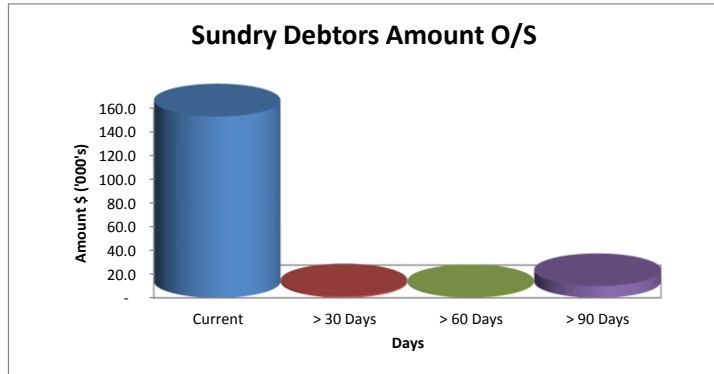
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SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020

	NOTE	2020/21 Adopted Budget \$	July 2020 Y-T-D Budget \$	July 2020 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %
Operating						
Revenues/Sources						
General Purpose Funding		639,371	5,055	1,406	(3,649)	-72%
Governance		38,685	3,204	3,855	651	20%
Law, Order, Public Safety		59,829	32	17,539	17,507	54709% ▲
Health		1,636	135	215	80	59%
Education and Welfare		13,713	1,033	0	(1,033)	-100%
Housing		0	0	0	0	0%
Community Amenities		199,740	165,547	167,904	2,357	1%
Recreation and Culture		1,030,290	84,806	13,461	(71,345)	-84% ▼
Transport		2,049,122	125,836	227,722	101,886	81% ▲
Economic Services		45,550	3,794	31,587	27,793	733% ▲
Other Property and Services		40,227	3,350	70	(3,280)	-98%
		<u>4,118,163</u>	<u>392,792</u>	<u>463,759</u>	<u>70,967</u>	<u>18%</u>
(Expenses)/(Applications)						
General Purpose Funding		(149,696)	(12,227)	(9,185)	3,042	25%
Governance		(519,278)	(61,273)	(41,527)	19,746	32% ▼
Law, Order, Public Safety		(204,950)	(24,947)	(34,598)	(9,651)	-39% ▲
Health		(144,759)	(12,438)	(14,219)	(1,781)	-14%
Education and Welfare		(49,310)	(4,998)	(3,187)	1,811	36%
Housing		0	0	0	0	0%
Community Amenities		(379,875)	(25,507)	(25,391)	116	0%
Recreation & Culture		(1,295,110)	(101,340)	(48,562)	52,778	52% ▼
Transport		(2,870,996)	(250,382)	(70,333)	180,049	72% ▼
Economic Services		(286,465)	(22,830)	(11,533)	11,297	49% ▼
Other Property and Services		(17,446)	(28,676)	(49,403)	(20,727)	-72% ▲
		<u>(5,917,885)</u>	<u>(544,618)</u>	<u>(307,938)</u>	<u>236,680</u>	<u>-43%</u>
Net Operating Result Excluding Rates		(1,799,722)	(151,826)	155,821	307,647	-203%
Adjustments for Non-Cash						
(Revenue) and Expenditure						
(Profit)/Loss on Asset Disposals	2	(36,500)	(4,166)	0	4,166	100%
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0%
Movement in Employee Benefit Provisions		0	0	0	0	0%
Changes in Accounting Policy		0	0	0	0	0%
Adjustments in Fixed Assets		0	0	0	0	0%
Rounding		0	0	0	0	0%
Depreciation on Assets		2,577,232	214,766	0	(214,766)	100% ▼
Capital Revenue and (Expenditure)						
Purchase Land Held for Resale	1	0	0	0	0	0%
Purchase of Land and Buildings	1	(30,000)	(2,500)	(3,151)	(651)	-26%
Purchase of Furniture & Equipment	1	(34,081)	(2,840)	0	2,840	100%
Purchase of Right of Use Asset - Furniture & Equipment	1	(40,187)	(3,348)	0	3,348	100%
Purchase of Right of Use Asset - Plant & Equipment	1	(337,468)	(28,122)	0	28,122	100% ▼
Purchase of Right of Use Asset - Buildings	1	(21,279)	(1,773)	0	1,773	100%
Purchase of Plant & Equipment	1	(294,500)	(10,499)	0	10,499	100% ▼
Purchase of WIP - PP & E	1	0	0	0	0	0%
Purchase of Infrastructure Assets - Roads	1	(1,793,554)	(149,450)	(39,569)	109,881	74% ▼
Purchase of Infrastructure Assets - Footpaths	1	(237,673)	(19,804)	0	19,804	100% ▼
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	(5)	(5)	0%
Purchase of Infrastructure Assets - Parks & Ovals	1	(1,000,000)	(83,333)	0	83,333	100% ▼
Purchase of Infrastructure Assets - Bridges	1	0	0	0	0	0%
Purchase of Infrastructure Assets - Other	1	0	0	(6)	(6)	0%
Purchase of WIP Recreation and Culture	1	(88,443)	(1,666)	(12,395)	(10,729)	-644% ▲
Purchase of WIP Aged Accommodation	1	0	0	0	0	0%
Proceeds from Disposal of Assets	2	195,000	15,250	0	(15,250)	-100% ▼
Repayment of Debentures	3	(169,320)	(4,256)	0	4,256	100%
Proceeds from New Debentures	3	0	0	0	0	0%
Proceeds from new Lease Liabilities	3	398,934	33,243	0	(33,243)	-100% ▼
Repayment of Leases	3	(96,540)	(8,043)	(1,674)	6,369	-79% ▼
Advances to Community Groups		0	0	0	0	0%
Self-Supporting Loan Principal Income		17,539	0	0	0	0%
Transfer from Restricted Asset - Unspent Loans		0	0	0	0	0%
Transfers to Restricted Assets (Reserves)	4	(173,803)	0	0	0	0%
Transfers from Restricted Asset (Reserves)	4	152,200	12,683	0	(12,683)	-100% ▼
Transfers to Restricted Assets (Other)		0	0	0	0	0%
Transfers from Restricted Asset (Other)		0	0	0	0	0%
ADD Net Current Assets July 1 B/Fwd	5	718,736	718,736	718,736	0	0%
Net Current Assets - Unspent Grants		0	0	0	0	0%
LESS Net Current Assets Year to Date	5	<u>0</u>	<u>2,616,525</u>	<u>2,908,686</u>	<u>292,161</u>	<u>-11%</u> ▼
Amount Raised from Rates		<u>(2,093,429)</u>	<u>(2,093,473)</u>	<u>(2,090,929)</u>	<u>2,544</u>	<u>0%</u>

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

Material Variances Symbol

Above Budget Expectations

Greater than 10% and \$5,000 ▲

Below Budget Expectations

Less than 10% and \$5,000 ▼

SHIRE OF PINGELLY
FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020
Report on Significant variances Greater than 10% and \$5,000

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date. The material variance adopted by Council for the current year is an Actual Variance exceeding 10% and a value greater than \$5,000.

REPORTABLE OPERATING REVENUE VARIATIONS

Governance			
AASB16 bring to account new Lease for solar panels and server. Proceeds On New Lease Liability - Leases not yet entered into. Variation due to budget profiling	(5,122)		-100%
	82		
Law Order and Public Safety - variance above budget expectations		17,507	54709% ▲
ESL SES grants - YTD Higher than budgeted (Timing difference)	7,693		
ESL BFB grants - YTD Higher than budgeted (Timing difference)	9,702		
Recreation and Culture		(71,345)	-84% ▼
Reimbursement of deposit for 2020 Fervor event 31/10/20 \$454.55 and small grant income received L & L Program \$13,000	12,839		-2084% ▲
Community Development Grant - Memorial Park Redevelopment (Timing Difference) not yet received	83,333		100% ▼
Transport		101,886	81% ▲
Country Pathway Grant - WA Bicycle Network Grant Stage 2 not yet received. Budget profiling to be reviewed.	(7,916)		-100% ▼
Road Funding - Local Roads and Community infra Program Grant. Budget profiling to be reviewed.	(22,299)		-100% ▼
Realisation On Disposal Of Assets - PC13, PG6, PMOW12 & PT17 . Accounting transaction only. Variation due to budget profiling	12,750		-100% ▼
Proceeds On Disposal Of Assets PC13, PG6, PMOW12 & PT17 not yet purchased. Variation due to budget profiling	(12,750)		-100% ▼
AASB16 bring to account new Lease for new Grader. Proceeds On New Lease Liability - 4ROT Grader Lease not yet entered into. Variation due to budget profiling	(28,122)		-100% ▼
Transfer from Plant Reserve Net Changeover figure - PC13, PG6, PMOW12 & PT17 not yet purchased. Variation due to budget profiling	(11,125)		-100% ▼
Economic Services		27,793	733% ▲
Mensshed - 2 Stone Street, Pingelly	30,000		

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance			
Salaries and Wages less YTD Actual than YTD Budget (Timing Difference)	17,424	19,746	32% ▼
Less Administration Allocated budget profiling to be continually reviewed.	(19,828)		33% ▼
Law, Order, Public Safety		(9,651)	20% ▼
Fire Fighting Expenditure - YTD Actual more than YTD Budget due to insurance premiums. Budget profiling to be reviewed	(14,339)		-39% ▲
Community Amenities			-155% ▲
Refuse Site Maintenance. Budget profiling to be reviewed.	-6275.55		-388% ▲
Recreation and Culture		52,778	52% ▼
Community Development Grant - Memorial Park Redevelopment (Timing Difference) Project not yet commenced	83,333		100% ▼
Transport		180,049	72% ▼
Footpaths - Construction not yet commenced 2020/21	19,804		100% ▼
4ROT - Right Of Use Asset - P & E Grader Lease not yet entered into. Variation due to budget profiling	28,122		100% ▼
Economic Services - Within variance threshold 10% and \$5,000		11,297	49% ▼
Other Property and Services		(20,727)	-72% ▲
EM002 - Engineering Office Consultant Expense. RAMM Annual subscription. Variation due to budget profile, to be reviewed	(7,275)		-3464% ▲
Salaries and Wages under budget, due to vacant Works Supervisor position	10,148		59% ▼
Less Allocated to Works & Services. Accounting transaction only.	(27,728)		36% ▼
YTD Actual more than YTD Budget due to insurance premiums. Budget profiling to be reviewed.	(16,027)		-89% ▲
Less Allocated To Works & Service. Accounting transaction only.	16,499		-53% ▲
Grader Lease Liability Principal Repayments. 4ROT Grader Lease not yet entered into. Variation due to budget profile	5,293		100% ▼

REPORTABLE NON-CASH VARIATIONS

Depreciation on Assets - below budget expectations			
Depreciation YTD Budget less than YTD Actuals due to depreciation not yet run for July 20		(214,766)	100% ▼
Inventories			

REPORTABLE CAPITAL EXPENDITURE VARIATIONS

Purchase of Plant & Equipment			
Purchase of Plant & Equipment YTD Actuals less than YTD Budget . No plant items purchased to date.	0	10,499	100% ▼
Purchase of Road Infrastructure Assets			
Road Infrastructure YTD Actuals less than YTD Budget (Timing Difference)		109,881	74% ▼
R2R03 - Bullaring Road works not yet commenced 2020/21	13,216		100% ▼
RRG05 - Capex - RRG Wickepin Pingelly Slk 7.9-9.0 not yet commenced 2020/21	19,100		100% ▼
CC1 - Various Road Resheeting not yet commenced 2020/21	22,299		100% ▼
RRG14 - Capex - Milton Road. Variation due to budget profiling.	(17,650)		-81% ▲
CRSF5 - Capex - Wickepin Pingelly Road - CRSF Funding not yet commenced 2020/21	59,079		100% ▼
MR999 - Rural Road Mtnc General. Variation due to budget profiling.	53,229		97% ▼
MT999 - Town Streets - Mtce General not yet commenced 2020/21	13,007		100% ▼
Purchase of Works in Progress Assets - PRACC		10,729	-644% ▲
PRACC Project Expenditure YTD Actuals less than YTD Budget Bowling shade shelter & lighting garden.	10,729		

REPORTABLE CAPITAL REVENUE VARIATIONS

Proceeds from Disposal of Assets			
Proceeds from Disposal of assets Actuals YTD more than YTD Budget. No capital disposals completed to date.	0	(15,250)	-100% ▼
Transfers from Restricted Assets			
Actuals YTD less than Budget YTD due to budget profiling -usually transfer funds in June 2020 period 12		(12,683)	-100% ▼
Transfer Restricted Asset-Unspent Loans (Timing Difference) -Within variance threshold 10% and \$5,000	0	0	0%
Timing variance with majority of transfers occurring at year end.			

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020

1. ACQUISITION OF ASSETS	2020/21 Adopted Budget \$	2020/21 YTD Budget \$	July 2020 YTD Actual \$
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Governance			
<u>Members</u>			
Furniture & Equipment - Schedule 4 Members	25,381	2,115	0
<u>Administration</u>			
Furniture And Equipment	8,700	725	0
Right Of Use Asset - F & E	40,187	3,348	0
Right Of Use Asset - Buildings	21,279	1,773	0
Capex - Admin Plant Purchases	90,000	0	0
Recreation and Culture			
<u>Other Recreation & Sport</u>			
Capex - Infra Parks & Ovals	1,000,000	83,333	0
Capex - Gardener Vehicle	33,500	0	0
<u>Works in Progress - Recreation Centre</u>			
Capex - Praac Building Construction	14,500	0	0
Capex - Praac Carpark And Drainage	53,943	0	0
Capex - Praac Bowling Green	20,000	1,666	7302

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020

1. ACQUISITION OF ASSETS (Continued)	2020/21 Adopted Budget \$	2020/21 YTD Budget \$	July 2020 Actual \$
Transport			
<i>Construction - Roads, Bridges, Depots</i>			
Roads Construction			
Various Road Resheeting	267,597	22,299	0
North Banister Road - Rtr	89,320	7,442	0
Pasture Street - Council Constr	30,624	2,550	0
Bullaring Road	158,611	13,216	0
Capex - Milton Road	263,069	21,919	39569
Capex - Rrg Wickepin Pingelly Slk 7.9-9.0	229,221	19,100	0
Capex - Wickepin Pingelly Road - Crsf Funding	708,956	59,079	0
Review Street - Rtr	46,156	3,845	0
Footpath Construction			
Footpaths - Construction	237,673	19,804	0
Footpath - Upgrade Apex Hill	0	0	0
Drainage Construction			
Paragon Street Drainage	0	0	6
Rennet Street Drainage Flume	0	0	5
<i>Road Plant Purchases</i>			
8Kva Genset	8,500	708	0
Capex - Pt15 Upgrade Truck Tip Tray	45,000	0	0
Capex - Light Truck	115,000	9,583	0
Capex - Fuel Pods	2,500	208	0
Right Of Use Asset - P & E	337,468	28,122	0
Economic Services			
<i>Other Economic Services</i>			
Capex - Purchase Of Land	30,000	2,500	3151
	<u>3,877,185</u>	<u>303,335</u>	<u>55127</u>
By Class			
Land Held for Resale - Current	0	0	0
Land Held for Resale - Non Current	0	0	0
Lease Repayments	0	0	0
Land	30,000	2,500	3151
Buildings	0	0	0
Furniture & Equipment	34,081	2,840	0
Right of Use Asset - F & E	40,187	3,348	0
Right of Use Asset - P & E	337,468	28,122	0
Right of Use Asset - Buildings	21,279	1,773	0
Plant & Equipment	294,500	10,499	0
Work in Progress - PPE	0	0	0
Infrastructure - Roads	1,793,554	149,450	39569
Infrastructure - Footpaths	237,673	19,804	0
Infrastructure - Kerbs & Drains	0	0	5
Infrastructure - Parks & Ovals	1,000,000	83,333	0
Infrastructure - Bridges	0	0	0
Infrastructure - Other	0	0	6
Works in Progress - Recreation Centre	88,443	1,666	12395
Works in Progress - Aged Care Accommodation	0	0	0
	<u>3,877,185</u>	<u>303,335</u>	<u>55127</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020

2. DISPOSALS OF ASSETS

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

Asset No	<u>By Program</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
		2020/21	July 2020	2020/21	July 2020	2020/21	July 2020
		Budget	Actual	Budget	Actual	Budget	Actual
		\$	\$	\$	\$	\$	\$
PDOC8	Governance DCCS Vehicle PN761	15,000	0.00	12,000	0.00	(3,000)	0.00
PC13	Recreation & Culture PC13 - Parks & Gardener Ute PN172	0	0.00	7,000	0.00	7,000	0.00
PG6	Transport 2008 120M Motor Grader - PN398	60,000	0.00	110,000	0.00	50,000	0.00
PMOW12	2015 Mitsub Triton WS PN01	20,000	0.00	15,000	0.00	(5,000)	0.00
PT17	2010 Isuzu Crew Cab Tray Top PN483	19,000	0.00	14,000	0.00	(5,000)	0.00
PT15	2008 Isuzu Tip Truck PN66	14,500	0.00	7,000	0.00	(7,500)	0.00
	Economic Services Lot 856 (2) Stone Street Pingelly	30,000	0.00	30,000	0.00	0	0.00
		158,500	0.00	195,000	0.00	36,500	0.00

Asset No	<u>By Class of Asset</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
		2020/21	July 2020	2020/21	July 2020	2020/21	July 2020
		Budget	Actual	Budget	Actual	Budget	Actual
		\$	\$	\$	\$	\$	\$
PDOC8	Plant & Equipment DCCS Vehicle PN761	15,000	0.00	12,000	0	(3,000)	0.00
PC13	PC13 - Parks & Gardener Ute PN172	0	0.00	7,000	0	7,000	0.00
PG6	2008 120M Motor Grader - PN398	60,000	0.00	110,000.00	0.00	50,000	0.00
PMOW12	2015 Mitsub Triton WS PN01	20,000	0.00	15,000	0.00	(5,000)	0.00
PT17	2010 Isuzu Crew Cab Tray Top PN483	19,000	0.00	14,000	0.00	(5,000)	0.00
PT15	2008 Isuzu Tip Truck PN66	14,500	0.00	7,000	0.00	(7,500)	0.00
0	Land & Buildings Lot 856 (2) Stone Street Pingelly	30,000	0.00	30,000	0	0	0.00
		158,500	0.00	195,000	0.00	36,500	0.00

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2020/21 Adopted Budget \$	July 2020 Actual \$
57,000	0.00
(20,500)	0.00
36,500	0.00

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-20	New Loans		Principal Repayments			Principal Outstanding			Interest Repayments		
		2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Revised Budget	2020/21 Actual \$	2020/21 Budget \$	2020/21 Revised Budget	2020/21 Actual \$	2020/21 Budget \$	2020/21 Revised Budget	2020/21 Actual \$
Education & Welfare												
Loan 120 - SSL Pingelly Cottage Homes *	149,819	0	0	17,539	17,539	0	132,280	132,280	149,819	9,414	9,414	(53)
Recreation & Culture												
Loan 123 - Recreation and Cultural Centre	2,054,890	0	0	100,699	100,699	0	1,954,191	1,954,191	2,054,890	85,462	85,462	(235)
Loan 124 - Recreation and Cultural Centre	1,200,000	0	0	51,082	51,082	0	1,148,918	1,148,918	1,200,000	7,757	7,757	(129)
	3,404,709	0	0	169,320	169,320	0	3,235,389	3,235,389	3,404,709	102,633	102,633	(417)

(*) Self supporting loan financed by payments from third parties.
All other loan repayments were financed by general purpose revenue.

3. INFORMATION ON LEASES

(b) Lease Repayments

Particulars	Principal 1-Jul-20	New Lease		Lease Principal Repayments			Lease Principal Outstanding			Lease Interest Repayments		
		2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Revised Budget	2020/21 Actual \$	2020/21 Budget \$	2020/21 Revised Budget	2020/21 Actual \$	2020/21 Budget \$	2020/21 Revised Budget	2020/21 Actual \$
Administration												
Photocopier Lease	57,502	0	0	20,366	20,366	1,674	37,136	37,136	55,828	1,442	1,442	143
Solar System-Admin Office	0	21,279	0	5,084	5,084	0	16,195	16,195	0	580	580	0
Server Lease	0	40,187	0	7,566	7,566	0	32,621	32,621	0	1,117	1,117	0
Grader Lease	0	337,468	0	63,524	63,524	0	273,944	273,944	0	9,224	9,224	0
	57,502	398,934	0	96,540	96,540	1,674	359,896	359,896	55,828	12,363	12,363	143

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020

	2020/21 Adopted Budget \$	July 2020 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	36,061	36,061
Amount Set Aside / Transfer to Reserve	799	0
Amount Used / Transfer from Reserve	(10,000)	0
	26,860	36,061
(b) Plant Reserve		
Opening Balance	48,977	48,977
Amount Set Aside / Transfer to Reserve	120,085	0
Amount Used / Transfer from Reserve	(133,500)	0
	35,562	48,977
(c) Building and Recreation Reserve		
Opening Balance	23,808	23,808
Amount Set Aside / Transfer to Reserve	348	0
Amount Used / Transfer from Reserve	0	0
	24,156	23,808
(d) Electronic Equipment Reserve		
Opening Balance	3,242	3,242
Amount Set Aside / Transfer to Reserve	35,006	0
Amount Used / Transfer from Reserve	(8,700)	0
	29,548	3,242
(e) Community Bus Reserve		
Opening Balance	11,807	11,807
Amount Set Aside / Transfer to Reserve	12,086	0
Amount Used / Transfer from Reserve	0	0
	23,893	11,807
(f) Swimming Pool Reserve		
Opening Balance	22,835	22,835
Amount Set Aside / Transfer to Reserve	5,320	0
Amount Used / Transfer from Reserve	0	0
	28,155	22,835
(g) Refuse Site Rehab/Closure Reserve		
Opening Balance	16,086	16,086
Amount Set Aside / Transfer to Reserve	159	0
Amount Used / Transfer from Reserve	0	0
	16,245	16,086
Total Cash Backed Reserves	184,419	162,816

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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020

	2020/21 Adopted Budget \$	July 2020 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	799	0
Plant Reserve	120,085	0
Building and Recreation Reserve	348	0
Electronic Equipment Reserve	35,006	0
Community Bus Reserve	12,086	0
Swimming Pool Reserve	5,320	0
Refuse Site Rehab/Closure Reserve	159	0
	173,803	0
Transfers from Reserves		
Leave Reserve	(10,000)	0
Plant Reserve	(133,500)	0
Building Reserve	0	0
Electronic Equipment Reserve	(8,700)	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Refuse Site Rehab/Closure Reserve	0	0
	(152,200)	0
Total Transfer to/(from) Reserves	21,603	0

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

Leave Reserve

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

Plant Reserve

- to be used for the purchase of major plant.

Building and Recreation Reserve

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

Electronic Equipment Reserve

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

Community Bus Reserve

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

Swimming Pool Reserve

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

Joint Venture Housing Reserve

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

Refuse Site Rehab/Closure Reserve

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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020

	2019/20 B/Fwd Per 2020/21 Budget \$	2019/20 B/Fwd Per Financial Report \$	July 2020 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	698,429	698,429	303,222
Cash - Restricted Unspent Grants			331,831
Cash - Restricted Unspent Loans	0	0	(0)
Cash - Restricted Bonds & Deposits	6,692	6,692	6,772
Cash - Restricted Reserves	162,817	162,817	162,817
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	203,378	203,378	2,337,911
Sundry Debtors	66,182	66,182	185,701
Provision for Doubtful Debts	(990)	(990)	(990)
Gst Receivable	24,008	24,008	21,066
Contract Asset	180,445	180,445	180,445
Loans - clubs/institutions	17,538	17,538	17,538
Accrued Income/Payments In Advance	11,489	11,489	0
Investments	5,000	5,000	5,000
Inventories	3,704	3,704	4,921
	<u>1,378,691</u>	<u>1,378,691</u>	<u>3,556,234</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)	0	0	-
Sundry Creditors	(31,246)	(31,246)	(71,874)
Accrued Interest On Loans	(417)	(417)	-
Accrued Salaries & Wages	(15,193)	(15,193)	-
Bonds & Deposits Held	(6,692)	(6,692)	(6,772)
Income In Advance	0	0	-
Gst Payable	(5,656)	(5,656)	(15,523)
Payroll Creditors	0	0	-
Contract Liabilities	0	0	-
Performance Obligation Liability	(331,831)	(331,831)	(331,831)
Prepaid Rates Liability	(29,830)	(29,830)	(4,128)
Current Lease Liability	0	0	(18,692)
Accrued Expenses	(20,772)	(20,772)	-
PAYG Liability	(29,082)	(29,082)	(27,475)
Other Payables	(3,881)	(3,881)	(4,591)
Current Employee Benefits Provision	(374,554)	(374,554)	(374,554)
Current Loan Liability	(169,320)	(169,320)	(169,320)
	<u>(1,018,474)</u>	<u>(1,018,474)</u>	<u>(1,024,759)</u>
NET CURRENT ASSET POSITION	360,217	360,217	2,531,475
Less: Cash - Reserves - Restricted	(162,817)	(162,817)	(162,817)
Less: Cash - Unspent Grants/Loans - Fully Restricted	0	0	0
Less: Current Loans - Clubs / Institutions	(17,538)	(17,538)	(17,538)
Less: Investments	(5,000)	(5,000)	(5,000)
Add Back : Component of Leave Liability not Required to be Funded	374,554	374,554	374,554
Add Back : Current Loan Liability	169,320	169,320	169,320
Add Back : Current Lease Liability	0	0	18,692
Adjustment in Accounting policies	0	0*	0
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>718,736</u>	<u>718,736</u>	<u>2,908,686</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2020/21 Rate Revenue \$	2020/21 Interim Rates \$	2020/21 Back Rates \$	2020/21 Total Revenue \$	2020/21 Budget \$
General Rate								
GRV - Residential	0.121390	316	3,592,992	436,153	0	0	436,153	438,868
GRV - Rural Residential	0.121390	66	817,596	99,248	0	0	99,248	99,248
GRV - Commercial/Industrial	0.121390	29	412,252	50,043	0	0	50,043	50,043
GRV - Townsites	0.121390	12	144,560	17,548	0	0	17,548	17,548
UV - Broadacre Rural	0.009704	244	138,100,000	1,340,122	0	0	1,340,122	1,340,122
Non Rateable								
Sub-Totals		667	143,067,400	1,943,114	0	0	1,943,114	1,945,829
Minimum Rates	Minimum \$			1,942,756 (358)				
GRV - Residential	900	62	96,900	55,800	0	0	55,800	55,800
GRV - Rural Residential	900	24	52,909	21,600	0	0	21,600	21,600
GRV - Commercial/Industrial	900	11	36,200	9,900	0	0	9,900	9,900
GRV - Townsites	900	8	44,160	7,200	0	0	7,200	7,200
UV - Broadacre Rural	900	59	2,753,000	53,100	0	0	53,100	53,100
Sub-Totals		164	2,983,169	147,600	0	0	147,600	147,600
Ex Gratia Rates							2,090,714	2,093,429
Movement in Excess Rates							217	0
							0	0
Total Amount of General Rates							2,090,931	2,093,429
Specified Area Rates							0	0
Ex Gratia Rates							0	220
Total Rates							2,090,931	2,093,649

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

The general rates detailed above for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020

8. OPERATING STATEMENT

	July 2020 Actual \$	2020/21 Adopted Budget \$	2019/20 Actual \$
OPERATING REVENUES			
Governance	3,855	38,685	90,759
General Purpose Funding	2,092,337	2,732,800	3,462,673
Law, Order, Public Safety	17,539	59,829	42,604
Health	215	1,636	1,776
Education and Welfare	0	13,713	22,338
Housing	0	0	0
Community Amenities	167,904	199,740	197,523
Recreation and Culture	13,461	1,030,290	50,563
Transport	227,722	2,049,122	1,326,421
Economic Services	31,587	45,550	52,250
Other Property and Services	70	40,227	38,383
TOTAL OPERATING REVENUE	2,554,690	6,211,592	5,285,289
OPERATING EXPENSES			
Governance	41,527	519,278	639,695
General Purpose Funding	9,185	149,696	196,491
Law, Order, Public Safety	34,598	204,950	236,514
Health	14,219	144,759	141,730
Education and Welfare	3,187	49,310	133,366
Housing	0	0	0
Community Amenities	25,391	379,875	392,607
Recreation & Culture	48,562	1,295,110	1,480,401
Transport	70,333	2,870,996	2,764,104
Economic Services	11,533	286,465	301,461
Other Property and Services	49,403	17,446	26,851
TOTAL OPERATING EXPENSE	307,938	5,917,885	6,313,219
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	2,246,752	293,707	(1,027,930)

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020

9. STATEMENT OF FINANCIAL POSITION

	July 2020 Actual \$	2019/20 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	797,870	861,246
Investments Current	5,000	5,000
Trade and Other Receivables	2,741,671	502,050
Inventories	4,921	3,704
Restricted Cash - Bonds & Deposits	6,772	6,692
TOTAL CURRENT ASSETS	3,556,234	1,378,692
NON-CURRENT ASSETS		
Other Receivables	198,513	198,513
Inventories	0	0
Property, Plant and Equipment	19,396,938	19,381,392
Infrastructure	66,732,176	66,692,594
Investments Non Current	53,416	53,416
TOTAL NON-CURRENT ASSETS	86,381,043	86,325,915
TOTAL ASSETS	89,937,277	87,704,607
CURRENT LIABILITIES		
Trade and Other Payables	474,113	488,274
Long Term Borrowings	169,320	169,320
Provisions	374,554	374,554
Bonds & Deposits Liability	6,772	6,692
TOTAL CURRENT LIABILITIES	1,024,759	1,038,840
NON-CURRENT LIABILITIES		
Trade and Other Payables	37,137	37,137
Long Term Borrowings	3,235,390	3,235,390
Provisions	82,901	82,901
TOTAL NON-CURRENT LIABILITIES	3,355,428	3,355,428
TOTAL LIABILITIES	4,380,187	4,394,268
NET ASSETS	85,557,090	83,310,339
EQUITY		
Retained Surplus	33,770,466	31,523,716
Reserves - Cash Backed	162,817	162,817
Revaluation Surplus	51,623,806	51,623,806
TOTAL EQUITY	85,557,089	83,310,339

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JULY 2020

10. FINANCIAL RATIOS

	2020 YTD	2019
Current Ratio	4.71	1.38
Operating Surplus Ratio	0.93	0.79

The above ratios are calculated as follows:

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

Purpose:

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

Standards:

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

Below Std

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

Std met

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

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

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

Purpose:

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

Standards:

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

Below Std

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

Basic Std

Advanced Standard greater than > 15% (>0.15).

Adv Std

SHIRE OF PINGELLY
RESTRICTED CASH RECONCILIATION
31 July 2020

Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure previous year 2016/17	Actual Expenditure current year 2017/18	Actual Expenditure current year 2018/19	Actual Expenditure current year 2019/20	Actual Expenditure current year 2020/21	Restricted Funds Remaining
Wickepin Pingelly Road 0156 - RRG05 and R2R	Transport	1230	165,957.00 106,515.00	0.00	0.00	0.00	40,779.72	0.00	65,735.28
Wickepin Pingelly Road CRSF5	Transport	1231	295,240.00	0.00	0.00	0.00	29,144.48	0.00	266,095.52
Sub Total									331,830.79
Total Restricted Grant Funds									331,830.79
Available Cash		GL/Job Account	Interest Rate	Maturing					Balance
Municipal Bank	Muni Fund Bank	0111	Variable	N.A.					634,303.04
Municipal Bank	Till Float SES	0112							50.00
Municipal Bank	Till Float	0113							200.00
Municipal Bank	Petty Cash on hand	0114							500.00
Total Cash									635,053.04
Less Restricted Cash									(331,830.79)
Total Unrestricted Cash									303,222.25