



Shire of Pingelly

Attachments

Ordinary Council Meeting
20 July 2016

Attachment 1

14.1 Information Bay Signage

Attachment 2

14.3 Dryandra Country Visitor Centre Membership 2016

**Dryandra Country Visitor Centre Invoice for 2016/17 and Fee proposal to assist the
Pingelly Tourism Group**

00237.



Dryandra Country Visitor Centre Inc.

Corner Park and Fairway Streets

Narrogin, WA 6312

Phone 08 9881 2064

dryandracountry1@westnet.com.au

www.dryandratourism.org.au

ABN 67 093 891 265

INVOICE

June 15 2016

Invoice No. 1984

Shire of Pingelly
17 Queen Street
Pingelly WA 6308

Attention: Gavin Pollock

To:

Contribution to the Dryandra Country Visitor Centre Inc.
to enable the employment of a paid staff member during
the 2016/2017 financial year.

\$6,000.00

The Centre Manager, supported by the committee and
a team of unpaid volunteers, will maintain the Visitor Centre
and provide information and advice to the Dryandra Country
region's visitors, local governments, businesses and residents.

Please note that we are not registered for GST.

Payment can be made to:
Dryandra Country Visitor Centre Inc
Westpac Bank
BSB 036167
Account No. 190859

SHIRE OF PINGELLY	
FILE	00237
DATE	08 JUL 2016
Officer	CEA/DECS
Copy to	

Dryandra Country Visitor Centre & pingelly.org

Website Development



DETAIL OF RAILWAY MURAL BY REBECCA COOL

The Dryandra Country Visitor Centre is excited to be able to offer assistance in the development of a user friendly website which highlights all Pingelly has to offer visitors to the region.

We feel the website project will build upon the rich social landscape and heritage of Pingelly, while delivering a marketing tool which could increase the potential of the dynamic cultural practices of the region. One, or several administrators can be taught how to update the website fairly easily.

The cost of basic website development can run from \$2,500 up to well beyond \$10,000.

With Pingelly's financial contribution to the DCVC in 2016/17 the DCVC feels we can cover the cost of the website development, if Pingelly Tourism Group can pay the hard cash amounts for the hosting company, and the domain registration.

To register a new domain name (pingelly.org is currently available) through the host - weebly.com charges are as follows:

- ❖ 1 year US\$39.95/yr
- ❖ 2 years US\$33.95/yr (save 15%)
- ❖ 5 years US\$29.95/yr (save 25%)
- ❖ 10 years US\$24.99/yr (save 37%) US\$249.90 (this is the best option).

Note these figures are in US dollars.

Webhosting on Weebly for a PRO package is US\$9.00 per month. Some reductions occur the longer you sign up. You will usually pay for a year minimum in advance. This locks in your fees, and protects you against increases.

The important things to know about website development is that your organisation must be involved in planning the mudmap, and providing high quality images you feel are a good reflection of the sights and attractions of the area. You should also be able to supply written information, which you are happy to have edited.

This project can begin as early as next week for a live site launch (contributions from the Pingelly Tourism Group permitting) within three weeks.

Geire Kami

Manager

Dryandra Country Visitor Centre

Cnr Park & Fairway Streets

Narrogin 6312

08 9881 2064

0457 855 424

Attachment 3

15.1 Monthly Statement of Financial Activity

Monthly Statements of Financial Activity for the period 1 July 2015 to 30 June 2016

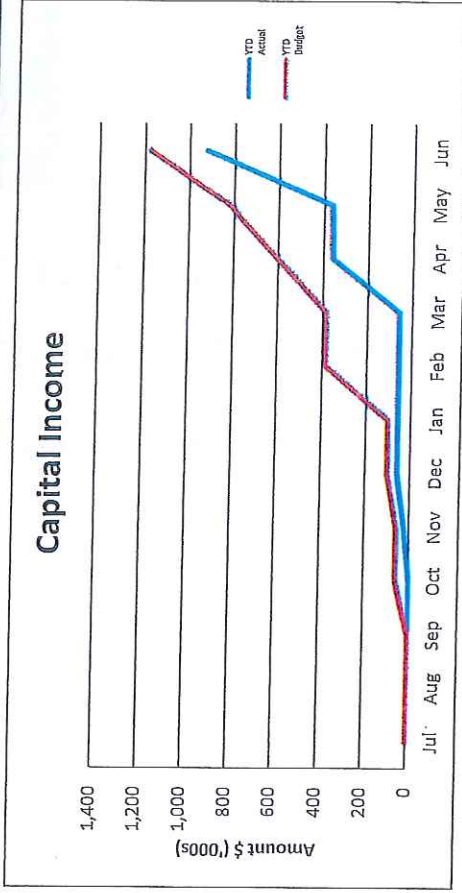
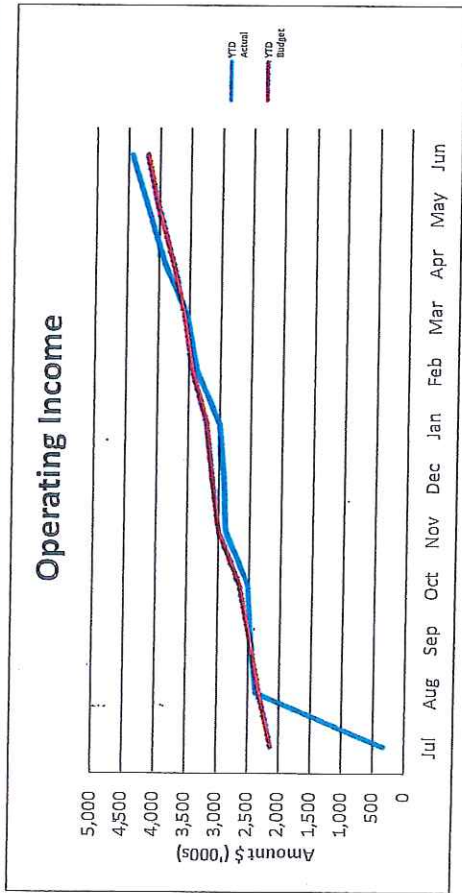
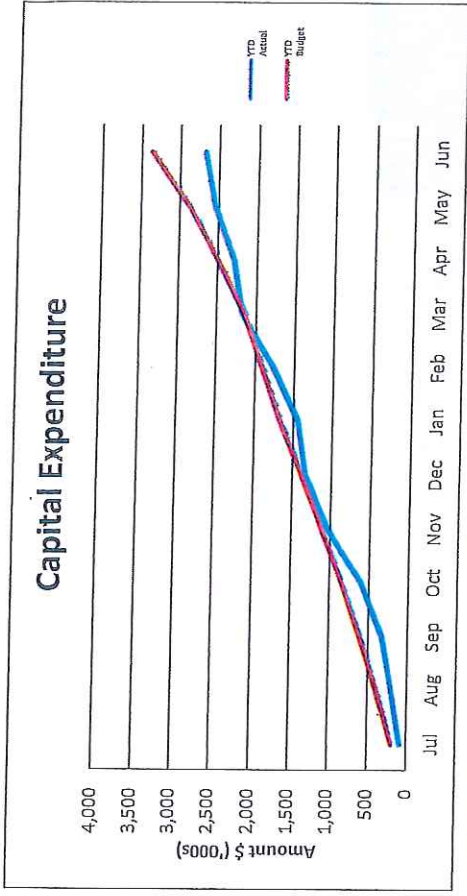
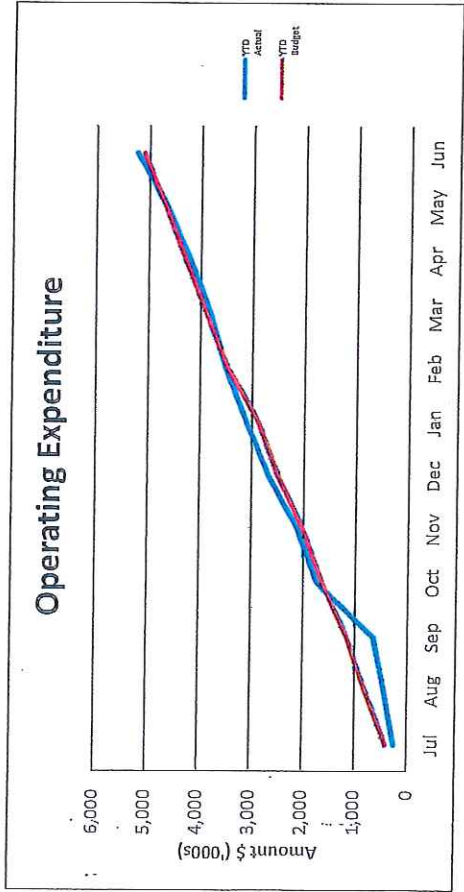


SHIRE OF PINGELLY
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

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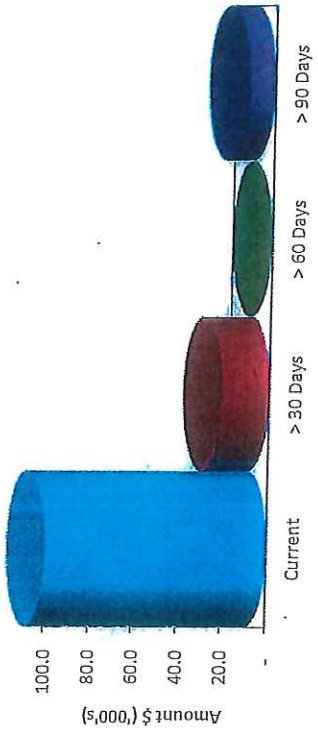
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Income and Expenditure Graphs to 30 June 2016

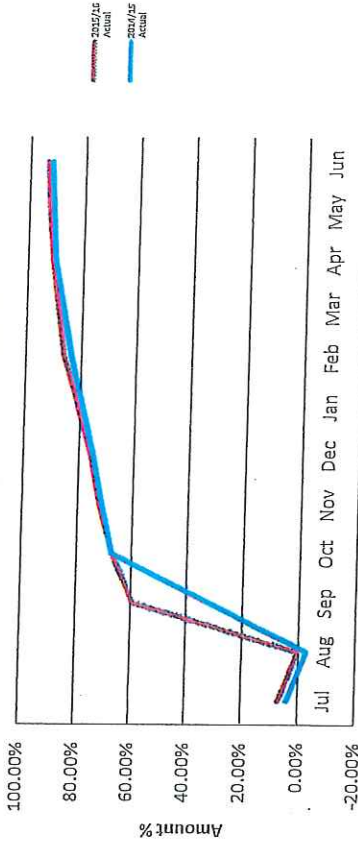


Other Graphs to 30 June 2016

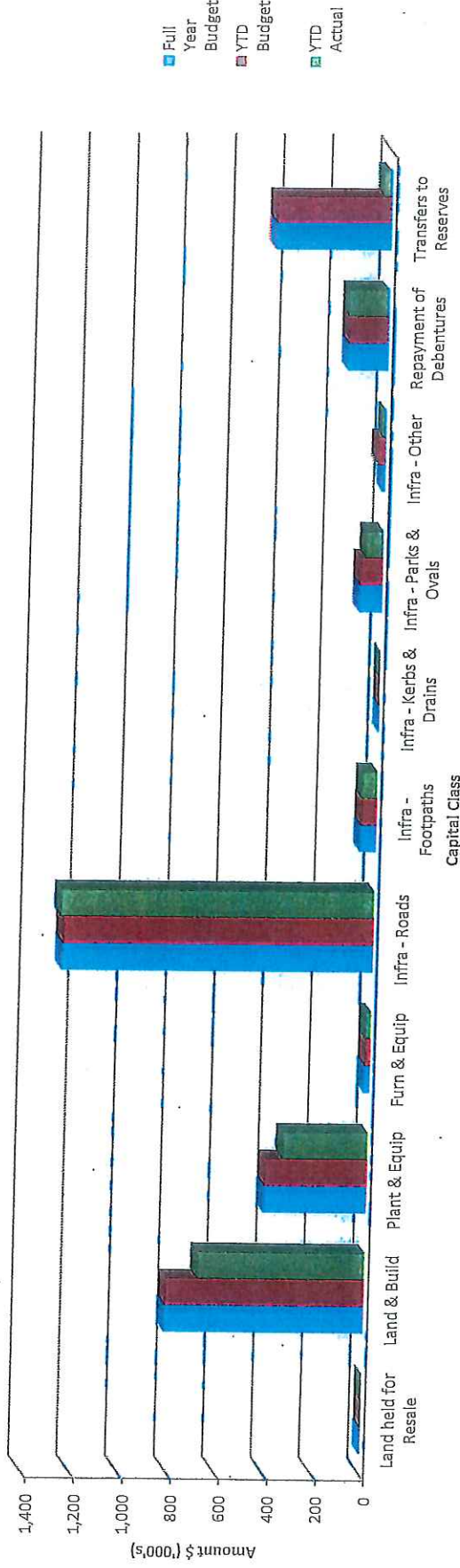
Sundry Debtors Amount O/S



Rates % Collected



Capital Expenditure



SHIRE OF PINGELLY

Summary of Balancing Contained Within The Monthly Reports

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	June 2016 Y-T-D Budget \$	June 2016 Actual \$
Finance Statement				
<u>Balancing to Rating Note</u>				
Rates Balance per Finance Statement	1,675,739	1,675,749	1,675,749	1,679,042
Balance per Note 6 (Rating Information)	1,675,739	1,675,749	1,675,749	1,679,042
Variance	0	0	0	0
<u>Balancing of Closing Position</u>				
Closing Balance per Finance Statement	963	13,907	13,907	456,755
Closing Balance per General Fund Summary	963	13,906	13,906	456,755
Variance	0	1	1	(0)
<u>Balancing of Operating Income</u>				
Operating Income per Finance Statement	4,224,770	4,184,289	4,184,289	4,429,297
Operating Income per General Fund Summary	4,224,770	4,184,289	4,184,289	4,435,297
Variance	0	0	0	0
<u>Balancing of Operating Expenditure</u>				
Operating Expense per Finance Statement	(5,230,773)	(5,096,822)	(5,096,822)	(5,231,010)
Operating Expense per General Fund Summary	(5,230,773)	(5,096,822)	(5,096,822)	(5,237,009)
Variance	0	0	0	0
<u>Balancing of Capital Income</u>				
Capital Income per Finance Statement	1,260,247	1,260,247	1,260,247	1,007,218
Capital Income per General Fund Summary	1,260,247	1,260,247	1,260,247	1,007,218
Variance	0	0	0	(0)
<u>Balancing of Capital Expenditure</u>				
Capital Expense per Finance Statement	(3,497,488)	(3,557,716)	(3,557,716)	(3,064,471)
Capital Expense per General Fund Summary	(3,497,488)	(3,557,717)	(3,557,717)	(3,064,471)
Variance	0	1	1	0

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

	NOTE	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	June 2016 Y-T-D Budget \$	June 2016 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %
Operating							
Revenues/Sources							
Governance		102,100	112,823	112,823	108,760	(4,063)	(3.60%)
General Purpose Funding		741,132	741,132	741,132	728,451	(12,681)	(1.71%)
Law, Order, Public Safety		80,439	83,613	83,613	104,776	21,163	25.31% ▲
Health		12,900	12,900	12,900	11,162	(1,738)	(13.47%)
Education and Welfare		46,196	16,196	16,196	299,610	283,414	1749.90% ▲
Housing		0	0	0	0	0	0.00%
Community Amenities		196,140	192,420	192,420	171,343	(21,077)	(10.95%) ▼
Recreation and Culture		99,050	85,283	85,283	84,567	(716)	(0.84%)
Transport		1,119,454	1,119,454	1,119,454	1,095,563	(23,891)	(2.13%)
Economic Services		74,020	65,120	65,120	97,759	32,639	50.12% ▲
Other Property and Services		77,600	79,599	79,599	54,264	(25,335)	(31.83%) ▼
		2,549,031	2,508,540	2,508,540	2,756,255	247,715	9.87%
(Expenses)/(Applications)							
Governance		(655,193)	(676,585)	(676,585)	(520,289)	156,296	23.10% ▼
General Purpose Funding		(141,296)	(141,296)	(141,296)	(142,340)	(1,044)	(0.74%)
Law, Order, Public Safety		(243,654)	(233,683)	(233,683)	(233,283)	400	0.17%
Health		(133,856)	(129,856)	(129,856)	(120,470)	9,386	7.23%
Education and Welfare		(77,548)	(47,548)	(47,548)	(43,090)	4,458	9.38%
Housing		0	0	0	0	0	0.00%
Community Amenities		(374,681)	(343,020)	(343,020)	(328,954)	14,066	4.10%
Recreation & Culture		(1,081,451)	(1,032,897)	(1,032,897)	(1,083,132)	(50,235)	(4.86%)
Transport		(2,079,217)	(2,089,789)	(2,089,789)	(2,507,516)	(417,727)	(19.99%) ▲
Economic Services		(409,552)	(409,990)	(409,990)	(244,233)	165,757	40.43% ▼
Other Property and Services		(34,325)	7,842	7,842	(13,703)	(21,545)	275% ▼
		(5,230,773)	(5,096,822)	(5,096,822)	(5,237,010)	(140,188)	2.75%
Net Operating Result Excluding Rates		(2,681,742)	(2,588,282)	(2,588,282)	(2,480,755)	107,527	(4.15%)
Adjustments for Non-Cash							
(Revenue) and Expenditure							
(Profit)/Loss on Asset Disposals	2	179,870	179,870	179,870	(7,372)	(187,242)	104.10% ▼
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0	0.00%
Movement in Employee Benefit Provisions		0	0	0	0	0	0.00%
Adjustments in Fixed Assets		0	0	0	0	0	0.00%
Rounding		0	0	0	(5)	(5)	0.00%
Depreciation on Assets		1,800,200	1,808,998	1,808,998	2,088,054	279,056	(15.43%) ▲
Capital Revenue and (Expenditure)							
Purchase Land Held for Resale	1	0	0	0	0	0	0.00%
Purchase of Land and Buildings	1	(804,895)	(819,150)	(819,150)	(687,638)	131,512	16.05% ▼
Purchase of Furniture & Equipment	1	(12,000)	(20,800)	(20,800)	(19,782)	1,018	4.89%
Purchase of Plant & Equipment	1	(457,460)	(420,763)	(420,763)	(418,558)	2,205	0.52%
Purchase of Infrastructure Assets - Roads	1	(1,212,898)	(1,273,768)	(1,273,768)	(1,283,559)	(9,791)	(0.77%)
Purchase of Infrastructure Assets - Footpaths	1	(64,250)	(64,250)	(64,250)	(62,795)	1,455	2.26%
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	0	0	0	0.00%
Purchase of Infrastructure Assets - Parks & Ovals	1	(79,500)	(94,500)	(94,500)	(73,315)	21,185	22.42% ▼
Purchase of Infrastructure Assets - Bridges							
Purchase of Infrastructure Assets - Other	1	(34,500)	(32,500)	(32,500)	(24,908)	7,592	23.36% ▼
Purchase of WIP Recreation and Culture	1	(195,265)	(195,265)	(195,265)	(255,396)	(60,131)	(30.79%) ▲
Purchase of WIP Aged Accommodation	1	0	0	0	(5,457)		
Proceeds from Disposal of Assets	2	585,500	585,500	585,500	82,471	(503,029)	(85.91%) ▼
Repayment of Debentures	3	(165,510)	(165,510)	(165,510)	(165,510)	0	0.00%
Proceeds from New Debentures	3	0	0	0	0	0	0.00%
Advances to Community Groups		0	0	0	0	0	0.00%
Self-Supporting Loan Principal Income		83,747	83,747	83,747	83,747	0	0.00%
Transfers to Restricted Assets (Reserves)	4	(471,210)	(471,210)	(471,210)	(31,626)	439,584	93.29% ▼
Transfers from Restricted Asset (Reserves)	4	591,000	591,000	591,000	841,000	250,000	42.30% ▲
Transfers to Restricted Assets (Other)		0	0	0	0	0	0.00%
Transfers from Restricted Asset (Other)		0	0	0	0	0	0.00%
ADD Net Current Assets July 1 B/Fwd	5	1,264,137	1,235,041	1,235,041	1,235,041	0	0.00%
LESS Net Current Assets Year to Date	5	963	13,907	13,907	456,755	442,848	(3184.42%)
Amount Raised from Rates		(1,675,739)	(1,675,749)	(1,675,749)	(1,679,042)	(3,294)	0.20%

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 2015 TO 30 JUNE 2016
Report on Significant variances Greater than 10% and \$5,000

Purpose

The purpose of the Monthly Variance Report is to highlight circumstances where there is a major variance from the YTD Monthly Budget and YTD Actual figures. These variances can occur because of a change in timing of the activity, circumstances change (e.g. a grants were budgeted for but was not received) or changes to the original budget projections. The Report is designed to highlight these issues and explain the reason for the variance.

The Materiality variances adopted by Council are:

Actual Variance to YTD Budget up to 5%:

Actual Variance exceeding 10% of YTD Budget

Actual Variance exceeding 10% of YTD Budget and a value greater than \$5,000:

Don't Report

Use Management Discretion

Must Report

Please note: Variations below in *Italic font* - Indicates no changes
from previous reporting period

REPORTABLE OPERATING REVENUE VARIATIONS

Law Order and Public Safety 25% ↑

SES AND ESL grants - Higher than budgeted

Education and Welfare - Variance below budget expectations 1750% ↑

Advance grant received from WAHCS

Community Amenities - 11% ↓

Charges Cemeteries Fees - Less than anticipated

Charges Tip Site - Less than anticipated

Economic Services 50% ↑

Donation for the Community Vehicle received

Other Property and Services 32% ↓

Private Works - Less than anticipated - Income based on previous year

Sale of Scrap - Less than anticipated for this period

Reimbursement Drum Muster and Rebates - Less than anticipated for this reporting period

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance 24% ↓

Refreshments - Less than anticipated for this reporting period

Donations - Less than anticipated - None paid under this schedule

Postage and Freight - Less than anticipated for this reporting period

Maintenance on Sharow Street Units - Less than anticipated for this reporting period

Telephone charges - All accounts - Less than anticipated for this reporting period

Transport 20% ↑

Wickepin/Chopping/Pingelly/Yealering- Additional earth work and drainage works due to Road safety

Depot Tank & Depot Grounds Maintenance - Higher than anticipated

Traffic counters & Digital two way Radio Network - Higher than anticipated

Parking Bays Parade Street - Higher than anticipated

Bridge 1191 Bullaring Road Sandplain ck - Higher than anticipated

North Wandering and Survey North Wandering Roads - Higher than anticipated

Economic Services 41% ↓

Caravan Park Building & Information Bay Maintenance - Less than anticipated

Building Inspections - Less than anticipated

Community Grants - Few only paid since last reporting period.

Caravan Park Drainage Carried for 17-18 FY

Other Property and Services - 275% ↓

Insurance - Works schedule - Under budgeted

Variation on Plant Operation and Public Works Overheads - Recurring issue. Budget was not set with correct percentage. Adjustment will be made on June roll over accruals

Engineering Vehicle Expense - Less than anticipated for this reporting period

Tyres, Plant Consumables and Repairs - Less than anticipated for this reporting period

Repairs Wages - Less than anticipated for this period

REPORTABLE NON-CASH VARIATIONS

(Profit)/Loss on Asset Disposals

No disposal for this reporting period

Depreciation on Assets

Depreciation - Higher than anticipated for this reporting period - timing variance

REPORTABLE CAPITAL REVENUE VARIATIONS

Purchase of Land Furniture and Plant Equipment

All Capital Revenue and expenditure are marginally under/over anticipated for this reporting period

Purchase of Infrastructure Assets

All Capital purchase under expectation for this reporting period.

Proceeds from Disposal of Assets

16 Elliot Street - Not Disposed this Financial Year

Transfers from Reserve

Council Resolution 11945 Ordinary Council Meeting 17/02/16 - Transfer from Building Reserve

THIS VARIANCE WILL BE SUBJECT TO AMENDMENT AS PART OF THE END OF YEAR PROCESS

SHIRE OF PINGELLY
 NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

1. ACQUISITION OF ASSETS	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 YTD Budget \$	June 2016 Actual \$
The following assets have been acquired during the period under review:				
<u>By Program</u>				
Governance				
<u>Other Governance</u>				
Additional Female Toilet	2,000	2,000	2,000	0.00
Office Carpark And Line Marking	62,600	5,000	5,000	0.00
Phone System	12,000	14,000	14,000	12,963.60
Admin Plant Purchases	79,000	44,705	44,705	44,705.19
Law, Order & Public Safety				
<u>Fire Prevention</u>				
Plant Purchase - Weather Stations X 3	29,000	29,000	29,000	25,096.87
<u>Animal Control</u>				
Dog/Cat Pound Upgrade	15,000	0	0	0.00
Dog Transport Trailer	5,500	5,500	5,500	4,500.00
Health				
<u>Other Health</u>				
Furniture & Equipment Purchase -	0	6,800	6,800	6,818.00
Education & Welfare				
<u>Other Aged & Disabled Services</u>				
Capex - Paaa Development	0	0	0	485.37
Capex - Paaa Project Manager	0	0	0	0.00
Capex - Paaa Architects & Consultants	0	0	0	0.00
Capex - Paaa Building Construction	0	0	0	0.00
Capex - Paaa Quantity Surveyor	0	0	0	0.00
Capex - Paaa Demolition	0	0	0	0.00
Capex - Paaa Utility Services	0	0	0	4,971.54
Capex - Paaa Earth Works	0	0	0	0.00
Capex - Paaa Carpark & Drainage	0	0	0	0.00
Capex - Paaa Landscaping Soft & Hard	0	0	0	0.00
Capex - Paaa Playground	0	0	0	0.00
Capex - Paaa Opening & Promotion	0	0	0	0.00
Capex - Paaa Fit Out Furniture	0	0	0	0.00
Capex - Paaa Site Works	0	0	0	0.00
Community Amenities				
<u>Sanitation - Household Refuse</u>				
Land Acquisition	80,000	80,000	80,000	0.00
Refuse Facility Monitoring Bores	18,500	18,500	18,500	14,829.97
Refuse Site Buildings	20,000	23,545	23,545	23,926.72
Recreation and Culture				
<u>Other Recreation & Sport</u>				
Outdoor Gym Equipment	19,500	19,500	19,500	0.00
Dam Cleaning	60,000	75,000	75,000	73,314.74
New Mower Trailer	10,230	10,230	10,230	9,814.77
Spray Tank & Equipment	21,200	22,052	22,052	23,578.05
Project Manager Vehicle	39,000	39,000	39,000	38,037.73
Tennis Court Construction	499,205	572,705	572,705	574,878.26
<u>Works in Progress - Recreation Centre</u>				
Capex - Pracc Development	100,000	100,000	100,000	104,039.62
Capex - Pracc Project Manager	95,265	95,265	95,265	111,266.25
Capex - Pracc Architects & Consultants	0	0	0	38,127.15
Capex - Pracc Building Construction	0	0	0	1,963.18
Capex - Pracc Quantity Surveyor	0	0	0	0.00
Capex - Pracc Demolition	0	0	0	0.00
Capex - Pracc Utility Services	0	0	0	0.00
Capex - Pracc Earth Works	0	0	0	0.00
Capex - Pracc Carpark And Drainage	0	0	0	0.00
Capex - Pracc Landscaping Soft & Hard	0	0	0	0.00
Capex - Pracc Playground	0	0	0	0.00
Capex - Pracc Opening & Promotion	0	0	0	0.00
Capex - Pracc Fit Out Furniture	0	0	0	0.00
Capex - Pracc Bowling Green	0	0	0	0.00

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 YTD Budget \$	June 2016 Actual \$
1. ACQUISITION OF ASSETS (Continued)				
Transport				
<i>Construction - Roads, Bridges, Depots</i>				
Rural Roads Construction				
Wickepin Pingelly/Chopping Road Failure	31,890	10,500	10,500	9,428.73
Wickepin Pingelly Road 1 Km South Of	46,970	30,000	30,000	34,090.34
Bullaring Road Failure East Of South	44,950	25,000	25,000	21,264.01
Yealering Road Construction 3.8-4.3 Slk	109,804	109,804	109,804	122,886.04
Yealering-Pingelly Road Construction 2.0-	272,102	272,102	272,102	279,799.54
North Wandering Road 9.00-13.00 Slk	51,410	51,410	51,410	54,137.38
Wickepin Pingelly Slk 7.9-9.0	122,915	245,000	245,000	246,147.14
Survey North Wandering Road	10,200	10,200	10,200	15,880.72
Crsf Jingaring Road Gravel Resheeting	218,254	218,254	218,254	218,792.89
Crsf Moorumbine Road Gravel Sheetting	69,653	69,653	69,653	70,157.19
Town Streets Construction				
Johnson Street	0	0	0	0.00
Quadrant Street Improvements	65,000	65,000	65,000	59,592.66
Parking Bays Parade St	35,990	40,000	40,000	53,480.57
Shaddick Street Drainage	18,155	35,000	35,000	24,346.06
Johnston St	42,890	42,890	42,890	40,230.44
Paragon St Reseal	23,760	0	0	0.00
Johnston Street Upgrade	48,955	48,955	48,955	33,325.64
Footpaths Construction				
Footpath Upgrade - Pioneer Park	41,250	41,250	41,250	39,737.29
Footpath Access Ramps	23,000	23,000	23,000	23,058.20
Building Purchase - Schedule 12				
Depot Tank	9,000	7,000	7,000	10,011.04
Depot Wash Down Bay	2,000	2,000	2,000	67.41
Depot Fence	24,690	19,000	19,000	13,055.61
Depot Showers	4,900	2,400	2,400	1,653.50
Depot Bund Pipe And Fuel Tank	6,000	6,000	6,000	0.00
Records Sea Container	0	18,000	18,000	0.00
Communications Tower - Depot	10,500	10,500	10,500	5,460.00
<i>Road Plant Purchases</i>				
Traffic Counters And Tubing	0	0	0	0.00
Digital Two Way Radio Network	40,000	52,500	52,500	52,573.32
Light Truck	68,530	67,927	67,927	72,427.27
Backhoe	165,000	149,848	149,848	147,825.00
Economic Services				
<i>Tourism & Area Promotion</i>				
Caravan Park Drainage	5,000	5,000	5,000	0.00
<i>Other Economic Services</i>				
Purchase Of Land	80,000	80,000	80,000	68,664.31
	<u>2,860,768</u>	<u>2,920,997</u>	<u>2,920,997</u>	<u>2,831,409.31</u>
By Class				
Land Held for Resale - Current	0	0	0	0.00
Land Held for Resale - Non Current	0	0	0	0.00
Land	160,000	160,000	160,000	68,664.31
Buildings	644,895	659,150	659,150	618,974.09
Furniture & Equipment	12,000	20,800	20,800	19,781.60
Plant & Equipment	457,460	420,763	420,763	418,558.20
Work in Progress - PPE	0	0	0	0.00
Infrastructure - Roads	1,212,898	1,273,768	1,273,768	1,283,559.35
Infrastructure - Footpaths	64,250	64,250	64,250	62,795.49
Infrastructure - Kerbs & Drains	0	0	0	0.00
Infrastructure - Parks & Ovals	79,500	94,500	94,500	73,314.74
Infrastructure - Other	34,500	32,500	32,500	24,908.42
Works in Progress - Recreation Centre	195,265	195,265	195,265	255,396.20
Works in Progress - Aged Care Accommodation	0	0	0	5,456.91
	<u>2,860,768</u>	<u>2,920,997</u>	<u>2,920,997</u>	<u>2,831,409.31</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

2. DISPOSALS OF ASSETS

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

By Program	Written Down Value		Sale Proceeds		Profit(Loss)	
	2015/16 Budget \$	June 2016 Actual \$	2015/16 Budget \$	June 2016 Actual \$	2015/16 Budget \$	June 2016 Actual \$
Governance						
1015 - 16 Eliot St	143,550	0.00	140,000	0.00	(3,550)	0.00
10182 - 16 Eliot St (land)	38,000	0.00	35,000	0.00	(3,000)	0.00
PCEO14 - CEO Car	28,820	38,715.36	40,000	35,018.83	11,180	(3,696.53)
5 Webb St	32,000	0.00	25,000	0.00	(7,000)	0.00
Transport						
PT8 Dyna II 4500 Single Cab	3,800	1,130.80	7,000	4,500.00	3,200	3,369.20
PT18 Fuso 918 Crew Cab Tip Truck	29,200	0.00	38,000	0.00	8,800	0.00
PBH2 John Deere Backhoe	24,000	23,821.28	20,000	26,589.00	(4,000)	2,767.72
PMR3 Pacific Roller	15,000	0.00	500	0.00	(14,500)	0.00
PMOW11 Works Supervisor Vehicle	0	11,431.84	0	16,363.64	0	4,931.80
Economic Services						
Industrial Shed - 2 Paragon Street	396,000	0.00	225,000	0.00	(171,000)	0.00
Land - Industrial Shed - Lot 853	55,000	0.00	55,000	0.00	0	0.00
	765,370	75,099.28	585,500	82,471.47	(179,870)	7,372.19

By Class of Asset

	Written Down Value		Sale Proceeds		Profit(Loss)	
	2015/16 Budget \$	June 2016 Actual \$	2015/16 Budget \$	June 2016 Actual \$	2015/16 Budget \$	June 2016 Actual \$
Plant & Equipment		Wdd				
PCEO14 - CEO Car	28,820	38,715.36	40,000	35,018.83	11,180	(3,696.53)
PT8 Dyna II 4500 Single Cab	3,800	1,130.80	7,000.00	4,500.00	3,200.00	3,369.20
PT18 Fuso 918 Crew Cab Tip Truck	29,200	0.00	38,000	0.00	8,800	0.00
PBH2 John Deere Backhoe	24,000	23,821.28	20,000	26,589.00	(4,000)	2,767.72
PMR3 Pacific Roller	15,000	0.00	500	0.00	(14,500)	0.00
PMOW11 Works Supervisor Vehicle	0	11,431.84	0	16,363.64	0	4,931.80
Land & Buildings						
1015 - 16 Eliot St	143,550	0.00	140,000	0.00	(3,550)	0.00
10182 - 16 Eliot St (land)	38,000	0.00	35,000	0.00	(3,000)	0.00
5 Webb St	32,000	0.00	25,000	0.00	(7,000)	0.00
Industrial Shed - 2 Paragon Street	396,000	0.00	225,000	0.00	(171,000)	0.00
Land - Industrial Shed - Lot 853	55,000	0.00	55,000	0.00	0	0.00
	765,370	75,099.28	585,500	82,471.47	(179,870)	7,372.19

Summary

Profit on Asset Disposals
Loss on Asset Disposals

	2015/16 Adopted Budget \$	June 2016 Actual \$
	23,180	11,068.72
	(203,050)	(3,696.53)
	(179,870)	7,372.19

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-15	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2015/16 Budget	2015/16 Actual	2015/16 Budget	2015/16 Actual	2015/16 Budget	2015/16 Actual	2015/16 Budget	2015/16 Actual
		\$	\$	\$	\$	\$	\$	\$	\$
Law, Order & Public Safety Loan 122 - SSL DFES	525,821	0	0	70,991	70,991	454,830	454,830	23,385	21,298
Education & Welfare Loan 120 - SSL Pingelly Cottage Homes	222,558	0	0	12,756	12,756	209,802	209,802	14,376	14,961
Recreation & Culture Loan 123 - Recreation and Cultural Centre	2,500,000	0	0	81,763	81,763	2,418,237	2,418,237	106,585	112,927
	3,248,379	0	0	165,510	165,510	3,082,869	3,082,869	144,346	149,186

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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

	2015/16 Adopted Budget \$	June 2016 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	160,807	160,807
Amount Set Aside / Transfer to Reserve	4,063	3,954
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>164,870</u>	<u>164,761</u>
(b) Plant Reserve		
Opening Balance	292,214	292,214
Amount Set Aside / Transfer to Reserve	7,384	7,185
Amount Used / Transfer from Reserve	<u>(136,000)</u>	<u>(136,000)</u>
	<u>163,598</u>	<u>163,399</u>
(c) Building and Recreation Reserve		
Opening Balance	735,067	735,066
Amount Set Aside / Transfer to Reserve	443,573	18,074
Amount Used / Transfer from Reserve	<u>(455,000)</u>	<u>(705,000)</u>
	<u>723,640</u>	<u>48,140</u>
(d) Electronic Equipment Reserve		
Opening Balance	1,016	1,016
Amount Set Aside / Transfer to Reserve	5,026	25
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>6,042</u>	<u>1,041</u>
(e) Community Bus Reserve		
Opening Balance	5,786	5,786
Amount Set Aside / Transfer to Reserve	4,556	142
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>10,342</u>	<u>5,928</u>
(f) Swimming Pool Reserve		
Opening Balance	42,619	42,619
Amount Set Aside / Transfer to Reserve	1,077	1,048
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>43,696</u>	<u>43,667</u>
(g) Joint Venture Housing Reserve		
Opening Balance	48,720	48,719
Amount Set Aside / Transfer to Reserve	5,531	1,198
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>54,251</u>	<u>49,917</u>
Total Cash Backed Reserves	<u><u>1,166,439</u></u>	<u><u>476,853</u></u>

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 2015 TO 30 JUNE 2016

	2015/16 Adopted Budget \$	June 2016 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	4,063	3,954
Plant Reserve	7,384	7,185
Building and Recreation Reserve	443,573	18,074
Electronic Equipment Reserve	5,026	25
Community Bus Reserve	4,556	142
Swimming Pool Reserve	1,077	1,048
Joint Venture Housing Reserve	5,531	1,198
	<u>471,210</u>	<u>31,626</u>
Transfers from Reserves		
Leave Reserve	0	0
Plant Reserve	(136,000)	(136,000)
Building Reserve	(455,000)	(705,000)
Electronic Equipment Reserve	0	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Joint Venture Housing Reserve	0	0
	<u>(591,000)</u>	<u>(841,000)</u>
Total Transfer to/(from) Reserves	<u>(119,790)</u>	<u>(809,374)</u>

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 Infrastructure.

Electronic Equipment Reserve

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

Community Bus Reserve

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

Swimming Pool Reserve

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

Joint Venture Housing Reserve

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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

	2014/15 B/Fwd Per 2015/16 Budget \$	2014/15 B/Fwd Per Financial Report \$	June 2016 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	1,100,789	440,550	30,459
Cash - Restricted Unspent Grants	0	660,239	272,727
Cash - Restricted Unspent Loans	2,500,000	2,500,000	2,500,000
Cash - Restricted Reserves	1,286,229	1,286,228	476,854
Receivables (Budget Purposes Only)	395,534	0	0
Rates Outstanding	0	143,505	136,256
Sundry Debtors	0	123,966	132,206
Provision for Doubtful Debts	0	0	0
Gst Receivable	0	40,029	31,662
Accrued Income/Payments In Advance	0	4,287	0
Investments	0	0	5,000
Inventories	3,966	3,966	2,321
	<u>5,286,518</u>	<u>5,202,770</u>	<u>3,587,485</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)	(152,405)	0	0
Sundry Creditors	0	(74,323)	(84,710)
Accrued Interest On Loans	0	(4,580)	0
Accrued Salaries & Wages	0	(57,458)	0
Income In Advance	0	0	0
Gst Payable	0	(9,269)	(14,103)
Payroll Creditors	0	(497)	(1,283)
Accrued Expenses	0	(10,883)	0
PAYG Liability	0	(24,064)	(44,673)
Other Payables	0	(427)	(100)
Current Employee Benefits Provision	(165,510)	(159,005)	(159,005)
Current Loan Liability	(125,798)	(165,510)	0
	<u>(443,713)</u>	<u>(506,016)</u>	<u>(303,874)</u>
NET CURRENT ASSET POSITION	4,842,805	4,696,754	3,283,611
Less: Cash - Reserves - Restricted	(1,286,229)	(1,286,228)	(476,854)
Less: Cash - Unspent Grants/Loans - Fully Restricted	(2,500,000)	(2,500,000)	(2,500,000)
Less: Current Loans - Clubs / Institutions	(83,747)	0	0
Less: Investments			(5,000)
Add Back : Component of Leave Liability not Required to be Funded	165,510	159,005	159,005
Add Back : Current Loan Liability	125,798	165,510	0
Adjustment for Trust Transactions Within Muni	0	0	(4,007)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>1,264,137</u>	<u>1,235,041</u>	<u>456,755</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Rate Revenue \$	2015/16 Interim Rates \$	2015/16 Back Rates \$	2015/16 Total Revenue \$	2015/16 Budget \$
General Rate								
GRV - Residential	11.149600	310	3,042,404	339,216	0	135	339,350	339,216
GRV - Rural Residential	11.149600	65	679,968	75,814	0	0	75,814	75,814
GRV - Commercial/Industrial	11.149600	30	432,514	48,224	0	0	48,224	48,224
GRV - Townsites	11.149600	12	128,960	14,379	0	0	14,379	14,379
UV - Broadacre Rural	1.017900	254	105,462,510	1,073,502	653	0	1,074,155	1,073,501
Sub-Totals		671	109,746,356	1,551,135	653	135	1,551,922	1,551,134
Minimum Rates								
GRV - Residential	835	66	168,691	55,110	0	0	55,110	54,275
GRV - Rural Residential	835	24	83,756	20,040	0	0	20,040	18,370
GRV - Commercial/Industrial	835	12	50,595	10,020	0	0	10,020	10,020
GRV - Townsites	835	6	17,516	5,010	0	0	5,010	5,010
UV - Broadacre Rural	835	44	2,341,136	36,740	0	0	36,740	36,740
Sub-Totals		152	2,661,694	126,920	0	0	126,920	124,415
Ex Gratia Rates							1,678,842	1,675,549
							200	190
Total Amount of General Rates Specified Area Rates							1,679,042	1,675,739
Total Rates							1,679,042	1,675,739

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 2015/16 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 2015 TO 30 JUNE 2016

7. TRUST FUNDS

Funds held at balance date over which the Municipality has no control and which are not included in this statement are as follows:

Detail	Balance 01-Jul-15 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Transport Licensing	3,837	402,664	(400,458)	6,043
BCITF Levy	0	0	0	0
Rates	200	0	(200)	0
Funds Held on Behalf of Groups	80	0	(80)	0
Unclaimed Monies	0	100	0	100
Builders Registration Board	0	0	0	0
Nomination Deposits	0	1,120	(960)	160
Bond Monies (Including Key Deposits)	4,210	15,942	(8,890)	11,262
	<u>8,327</u>	<u>419,826</u>	<u>(410,588)</u>	<u>17,565</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

8. OPERATING STATEMENT

	June 2016 Actual \$	2015/16 Adopted Budget \$	2014/15 Actual \$
OPERATING REVENUES			
Governance	108,760	102,100	93,276
General Purpose Funding	2,407,493	2,416,871	3,415,613
Law, Order, Public Safety	104,776	80,439	111,177
Health	11,162	12,900	36,186
Education and Welfare	299,610	46,196	20,604
Housing	0	0	0
Community Amenities	171,343	196,140	215,818
Recreation and Culture	84,567	99,050	62,230
Transport	1,095,563	1,119,454	683,363
Economic Services	97,759	74,020	83,251
Other Property and Services	54,264	77,600	121,577
TOTAL OPERATING REVENUE	4,435,297	4,224,770	4,843,097
OPERATING EXPENSES			
Governance	520,289	655,193	879,959
General Purpose Funding	142,340	141,296	96,490
Law, Order, Public Safety	233,283	243,654	215,706
Health	120,470	133,856	158,176
Education and Welfare	43,090	77,548	49,999
Housing	0	0	0
Community Amenities	328,954	374,681	328,788
Recreation & Culture	1,083,132	1,081,451	816,282
Transport	2,507,516	2,079,217	1,678,170
Economic Services	244,233	409,552	235,080
Other Property and Services	13,703	34,325	199,460
TOTAL OPERATING EXPENSE	5,237,010	5,230,773	4,658,111
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>(801,713)</u>	<u>(1,006,003)</u>	<u>184,986</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

9. STATEMENT OF FINANCIAL POSITION

	June 2016 Actual \$	2014/15 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	3,280,040	4,887,017
Investments	5,000	5,000
Trade and Other Receivables	300,124	395,534
Inventories	2,321	3,966
TOTAL CURRENT ASSETS	<u>3,587,485</u>	<u>5,291,517</u>
NON-CURRENT ASSETS		
Other Receivables	664,631	664,631
Inventories	0	0
Property, Plant and Equipment	10,911,552	10,012,221
Infrastructure	70,399,681	70,600,286
TOTAL NON-CURRENT ASSETS	<u>81,975,864</u>	<u>81,277,138</u>
TOTAL ASSETS	<u>85,563,349</u>	<u>86,568,655</u>
CURRENT LIABILITIES		
Trade and Other Payables	144,869	181,501
Long Term Borrowings	0	165,510
Provisions	159,005	159,005
TOTAL CURRENT LIABILITIES	<u>303,874</u>	<u>506,016</u>
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	3,082,868	3,082,868
Provisions	24,210	24,210
TOTAL NON-CURRENT LIABILITIES	<u>3,107,078</u>	<u>3,107,078</u>
TOTAL LIABILITIES	<u>3,410,952</u>	<u>3,613,094</u>
NET ASSETS	<u>82,152,397</u>	<u>82,955,561</u>
EQUITY		
Trust Imbalance	4,007	0
Retained Surplus	25,961,294	25,953,634
Reserves - Cash Backed	476,854	1,286,228
Revaluation Surplus	55,715,699	55,715,699
TOTAL EQUITY	<u>82,157,854</u>	<u>82,955,561</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

10. FINANCIAL RATIOS

	2016 YTD	2015	2014	2013
Current Ratio	2.33	2.44	5.35	4.43
Operating Surplus Ratio	(0.98)	(0.22)	(0.91)	0.28

The above ratios are calculated as follows:

Current Ratio $\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$

Operating Surplus Ratio $\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$

**SHIRE OF PINGELLY
RESTRICTED CASH RECONCILIATION
30 June 2016**

Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure Previous Years	Actual Expenditure 2015/16	Restricted Funds Remaining
Royalties for Regions 2012/13 (Individual)	Dam Clean/Tanks	R4R01	60,000.00	0.00	60,000.00	0.00
	Netball/Basketball	CT01	91,530.00	91,530.00	0.00	0.00
	Footpaths	FP001/FP002	80,000.00	71,178.00	8,822.00	0.00
	Tennis Courts	R4R03	90,000.00	0.00	90,000.00	0.00
Transfer from Reserve	Recreation & Cultural Centre		250,000.00	0.00		0.00
Health Department	Aged Care Units (SIHI)	860	272,727.27	0.00		272,727.27
Unspent Loan 123	Recreation & Cultural Centre		2,500,000.00	0.00		2,500,000.00
Sub Total						2,772,727.27
Total Restricted Grant Funds						
Available Cash			Interest Rate	Term	Maturing	
Municipal Bank		0111	Variable	Ongoing	N.A.	229,019.88
Municipal Bank		0112				50.00
Municipal Bank		0113				200.00
Municipal Bank		0114				500.00
Municipal Term Deposit 1		0108				0.00
Municipal Term Deposit 2		0109				0.00
Municipal Term Deposit CLGFR		0812				0.00
Municipal On Call Account		0811	Variable	Ongoing	N.A.	596.50
Municipal Term Deposit 155081136	Unspent Loan 123	TD01	2.65%	3 Months	30-Sep-16	2,059,081.71
Municipal Term Deposit 155081144	Unspent Loan 123	TD02	2.00%	1 Month	31-Jul-16	513,737.60
Total Cash						2,803,185.69
Less Restricted Cash						(2,772,727.27)
Total Unrestricted Cash						30,458.42

Attachment 4

16.1 Surplus Equipment Tender

List of Assets Sold and for Sale

Shire of Pingelly



The following is the list of successful tenders for the items surplus to the requirements of the Shire of Pingelly.

Item	Location	Description	Make/Model	Serial No	Successful Tenderer	Tendered Price Inc GST
01	Depot	Coin operated Commercial Dryer	Speed Queen	EE2107LT3000	Jay Dawes	\$ 20.00
002	Depot	Loader seat				Not Sold
003	Depot	Assorted twoway radios	Bushfire Analogue			Not Sold
004	Depot	Ridge Capping	2 x 6 metre		Craig McLennan	\$ 10.03
005	Depot	Multi-Tyre Roller	PACIFIC	Registration No. 1ETW 101	Cullem Pech	\$ 501.00
006	Depot	Stone Spreader Box for 8 ton truck	Manufactured in Cuballing			Not Sold
007	Depot	4 x Glass Windows with wooden frame			Shane Winyard	\$ 20.00
008	Depot	Overhead 4700 Litre Diesel Fuel Tank with Stand				Not Sold
009	Depot	Steel filing cabinet with draws			Kristel Steel	\$ 28.00
010	Depot	Free Standing Stove top & Fan Forced Oven	Chef Solitaire			Not Sold
011	Depot	Upright Compactor	Wacker - BS60Y		Keith Burgham	\$ 165.00
012	Depot	Grey Steel Box wood lined			Kristel Steel	\$ 28.00
013	Depot	Black Steel Box			Andrew Marshall	\$ 30.00
014	Depot	Assorted electric drills and chargers			RT Cooper	\$ 10.00
015	Depot	Bench Belt Sander	GMC 1/3 HP		Craig McLennan	\$ 25.10
016	Depot	Paint Spray Gun 80 Watt	OZITO - OZSG80WA		M Boyd	\$ 10.00
017	Depot	Portable Generator - Dunlite Portable	DGUY5A -	9808059	M Boyd	\$ 25.00
018	Depot	Plate Compactor - Mikasa	Robin Engin - EY20D		Keith Burgham	\$ 165.00

