



Shire of Pingelly

Attachments

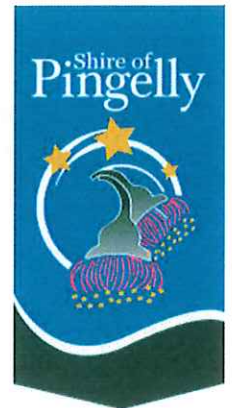
Ordinary Council Meeting
19 October 2016

Attachment 1

14.2 Youth Development Strategy 2016

Youth Development Strategy 2016

Youth Development Strategy



Introduction



The Shire of Pingelly recognises that there is a need to engage young people in planning for the future of the place and the future of the young people themselves. The Shire of Pingelly is committed to the Youth Development Strategy and the need to support our young people to live healthy, happy lives full of success and accomplishment.

The young people of Pingelly are talented, energetic and have a lot to contribute to the community. However, there is also stress amongst young people. This shows in a high rate of mental health issues amongst young people in Pingelly, with both suicide and attempted suicides being higher than the WA average. The community has been devastated by these tragic events in recent times and there is a strong commitment by Council, community and key stakeholders to make a safer and healthier community for our young people.

This Youth Development Strategy was developed with input from the Pingelly community with a specific focus on collecting input from young people aged 25 and under. It proposes the following priority program areas:

- Life Skills: ensuring our youth are equipped with basic skills to navigate through life and face everyday challenges.
- Work Ready: giving young people the best chance to secure meaningful employment.
- Exploring Dreams: allowing young people to explore all opportunities to find their true talent and passion.

The Youth Development Strategy was adopted by Council on [Date to come].

The Shire of Pingelly Youth Development Strategy has been developed with the assistance of funding provided by the Department of Local Government and Communities Youth Friendly Communities Program.

Quotes from Pingelly youth:

“Pingelly is a friendly community with people who are always willing to help”

“There isn't much to do in Pingelly but it's getting better”

PINGELLY YOUTH TREE



Life Skills

Gaining life skills is critical to enable people to be able to lead a rich and successful life, participating in community and making a contribution. Children and young people are largely reliant on their parents or carers and school teachers to instill basic life skills and sometimes there are gaps for one reason or another.

The Shire will focus on supporting and facilitating connections to programs that teach young people basic life skills such as literacy, communication, budgeting, time management, coping with stress, conflict management, cooperation and problem solving.

By ensuring young people are equipped with some of these life skills they will be better prepared to meet the challenges of everyday life. Research has found that young people with basic life skills such as those outlined above are less likely to participate in risky behavior (such as unprotected sex, drug use and participation in illegal activities). They can also lay the foundations for young people to have successful education experiences and workforce participation¹.



Work Ready

Young people in Pingelly are finding it difficult to gain and secure employment with many lacking the basic skills and requirements to do so. Building on the Life Skills Program, the Shire will focus on assisting young people to become “work ready”. The focus will be on connecting young people to programs and initiatives that assist young people to:

- undertake career planning
- access tertiary training and education
- understand how to find and apply for work
- develop resources such as resumes and skills in addressing selection criteria
- job interview preparation
- connect with local business community

Early intervention is critical to ensure any barriers are minimised so that young people in Pingelly are given the best chance at securing meaningful employment. It is critical that initiatives are supported and implemented that ensure our young people have access to suitable and quality education, information, advice and guidance.

“It is important for young people to dream big, to aspire, to envisage the kind of future they want and genuinely to feel able to chase that dream. And it’s equally important for the rest of their community to support and encourage them to go for it.”

Reach
Foundation²

Exploring Dreams

One of the unique and wonderful aspects of being young is being able to dream big and imagine the endless possibilities for the life you want for yourself. Having dreams is important but being able to explore them is even more so. It allows young people the opportunity to express themselves, build capacity and gain clarity around their passions and skills². Young people are the future of Pingelly and the Shire believe their enthusiasm should be supported.

The Shire will seek to establish and facilitate connections to programs that will allow young people in Pingelly to explore their dreams. This will vary from person to person but may involve identifying and connecting young people with mentors, assisting young people to identify work experience programs or opportunities to undertake some casual training.

At the core of the Exploring Dreams Program is real experiences and personal connections that will allow young people to imagine, plan and create their desired future. Without these opportunities to explore dreams and aspirations young people can become stagnant and disconnected.

Next Steps

The Shire of Pingelly believes the role of the Local Government is critical to shaping a community that is responsive to young people but also understand that there are a range of stakeholders required to make a real difference in the implementation of this strategy. The Shire will take an active leadership role and facilitate strong relationships with key agencies and groups to ensure that the strategy is effective and contributes to meaningful change. The Shire will work with the local and district schools and the Youth Group collaboratively.

References

¹http://www.worldbank.org/content/dam/Worldbank/document/Gender/1323447_AGI_LearningFromPracticeSeries.pdf

² <http://fluidsurveys.com/surveys/reach-foundation/hopes-dreams-full-report/>

Attachment 2

15.1 Monthly Statement of Financial Activity-August 2016

**Monthly Statements of Financial Activity for the period 1
July 2016 to 31 August 2016**

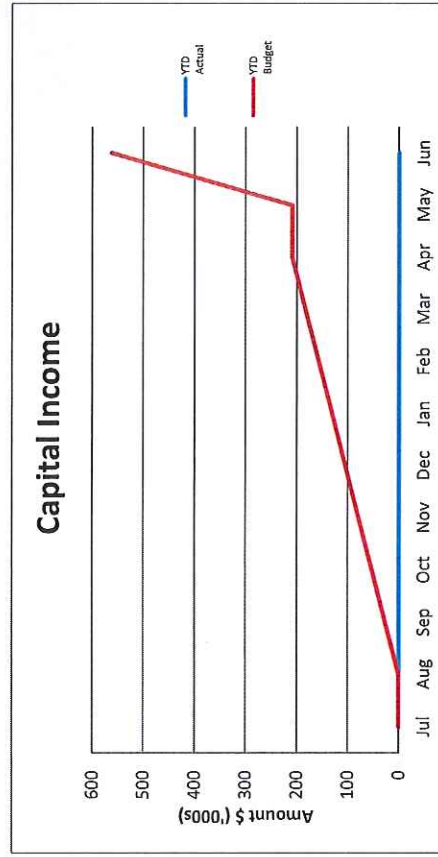
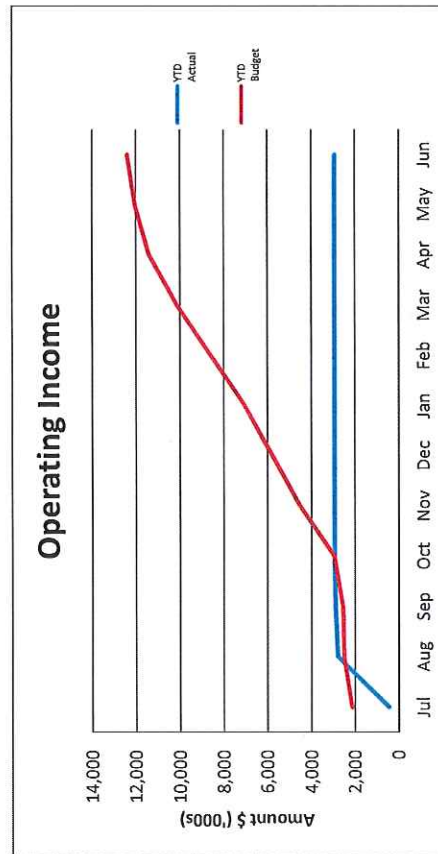
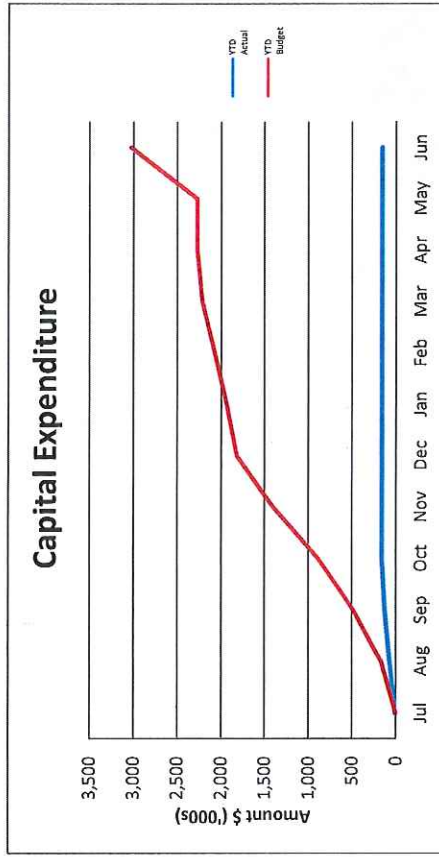
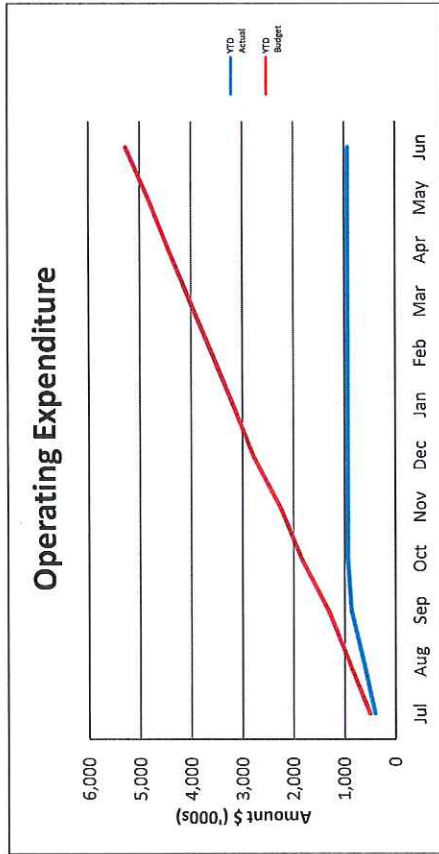


SHIRE OF PINGELLY
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

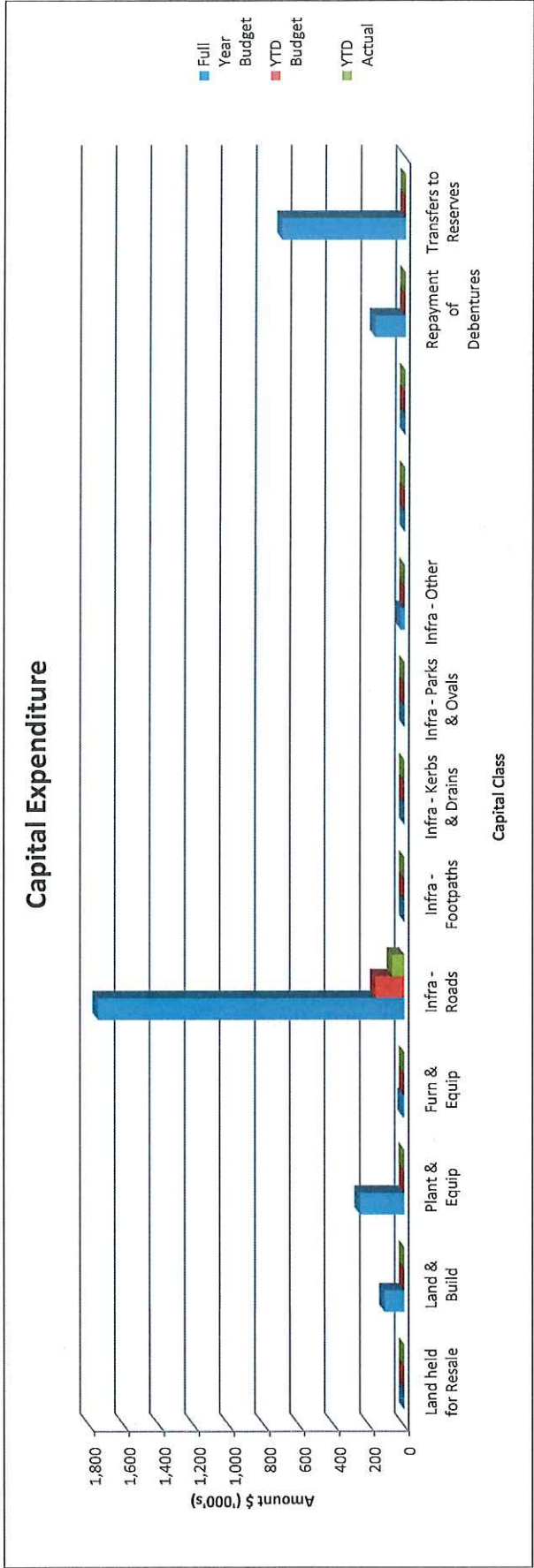
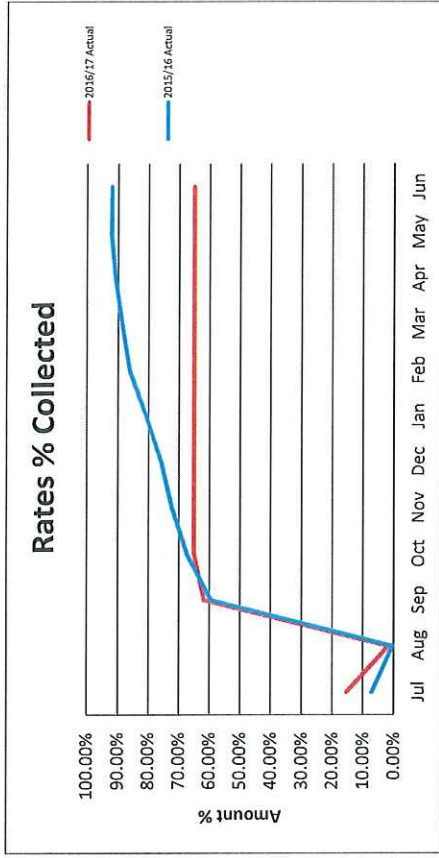
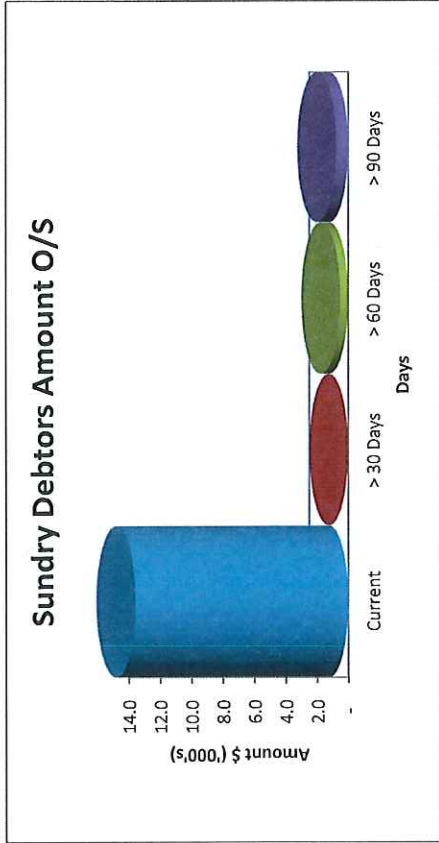
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Income and Expenditure Graphs to 31 August 2016



Other Graphs to 31 August 2016



SHIRE OF PINGELLY

Summary of Balancing Contained Within The Monthly Reports

	2016/17 Adopted Budget \$	2016/17 Revised Budget \$	August 2016 Y-T-D Budget \$	August 2016 Actual \$
Finance Statement				
<u>Balancing to Rating Note</u>				
Rates Balance per Finance Statement	1,864,909	1,864,908	1,864,848	1,844,814
Balance per Note 6 (Rating Information)	1,864,908	1,864,908	1,864,848	1,844,814
Variance	1	0	0	0
<u>Balancing of Closing Position</u>				
Closing Balance per Finance Statement	0	(1)	2,224,953	2,452,836
Closing Balance per General Fund Summary	(1)	(1)	2,224,953	2,452,838
Variance	1	0	0	(2)
<u>Balancing of Operating Income</u>				
Operating Income per Finance Statement	12,381,717	12,381,717	2,495,322	2,793,902
Operating Income per General Fund Summary	12,381,717	12,381,717	2,495,322	2,793,902
Variance	0	0	0	(0)
<u>Balancing of Operating Expenditure</u>				
Operating Expense per Finance Statement	(5,280,008)	(5,280,008)	(893,092)	(610,753)
Operating Expense per General Fund Summary	(5,280,008)	(5,280,008)	(893,092)	(610,754)
Variance	0	0	0	1
<u>Balancing of Capital Income</u>				
Capital Income per Finance Statement	932,940	932,940	0	0
Capital Income per General Fund Summary	932,940	932,940	0	0
Variance	0	0	0	0
<u>Balancing of Capital Expenditure</u>				
Capital Expense per Finance Statement	(12,865,426)	(12,865,426)	(167,742)	(169,115)
Capital Expense per General Fund Summary	(12,865,426)	(12,865,426)	(167,742)	(169,115)
Variance	0	0	0	(0)

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

NOTE	2016/17 Adopted Budget \$	2016/17 Revised Budget \$	August 2016 Y-T-D Budget \$	August 2016 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %		
Operating								
Revenues/Sources								
Governance	93,800	93,800	15,578	7,810	(7,768)	(49.87%)	▼	
General Purpose Funding	1,285,537	1,285,537	318,284	295,521	(22,763)	(7.15%)		
Law, Order, Public Safety	102,122	102,122	2,120	(3,482)	(5,602)	(264.25%)	▼	
Health	11,700	11,700	1,948	236	(1,712)	(87.89%)		
Education and Welfare	1,328,174	1,328,174	332	(74)	(406)	(122.29%)		
Housing	0	0	0	0	0	0.00%		
Community Amenities	174,400	174,400	151,312	149,312	(2,000)	(1.32%)		
Recreation and Culture	5,512,030	5,512,030	6,722	22,733	16,011	238.19%	▲	
Transport	1,656,871	1,656,871	115,994	470,764	354,770	305.85%	▲	
Economic Services	293,675	293,675	8,442	2,917	(5,525)	(65.45%)	▼	
Other Property and Services	58,500	58,500	9,742	3,351	(6,391)	(65.60%)	▼	
	10,516,809	10,516,809	630,474	949,088	318,614	50.54%		
(Expenses)/(Applications)								
Governance	(682,916)	(682,916)	(139,657)	(102,630)	37,027	26.51%	▼	
General Purpose Funding	(150,901)	(150,901)	(24,614)	(25,505)	(891)	(3.62%)		
Law, Order, Public Safety	(257,691)	(257,691)	(38,337)	(32,725)	5,612	14.64%	▼	
Health	(128,846)	(128,846)	(21,838)	(7,636)	14,202	65.03%	▼	
Education and Welfare	(49,134)	(49,134)	(6,507)	(6,321)	186	2.86%		
Housing	0	0	0	0	0	0.00%		
Community Amenities	(422,643)	(422,643)	(57,656)	(63,738)	(6,082)	(10.55%)	▲	
Recreation & Culture	(1,031,095)	(1,031,095)	(147,557)	(173,549)	(25,992)	(17.61%)	▲	
Transport	(2,274,833)	(2,274,833)	(386,693)	(167,292)	219,401	56.74%	▲	
Economic Services	(262,790)	(262,790)	(39,432)	(32,152)	7,280	18.46%	▼	
Other Property and Services	(19,159)	(19,159)	(30,801)	795	31,596	103%	▼	
	(5,280,008)	(5,280,008)	(693,092)	(610,753)	282,339	(31.61%)		
Net Operating Result Excluding Rates	5,236,801	5,236,801	(262,618)	338,335	600,953	(228.83%)		
Adjustments for Non-Cash								
(Revenue) and Expenditure								
(Profit)/Loss on Asset Disposals	2	(202,200)	(202,200)	0	0	0.00%		
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0.00%		
Movement in Employee Benefit Provisions		0	0	0	0	0.00%		
Adjustments in Fixed Assets		0	0	0	0	0.00%		
Rounding		0	0	(3)	(3)	0.00%		
Depreciation on Assets		2,110,000	2,110,000	351,660	0	(351,660)	100.00%	▼
Capital Revenue and Expenditure								
Purchase Land Held for Resale	1	0	0	0	0	0.00%		
Purchase of Land and Buildings	1	(106,989)	(106,989)	0	0	0.00%		
Purchase of Furniture & Equipment	1	(7,989)	(7,989)	0	0	0.00%		
Purchase of Plant & Equipment	1	(254,400)	(254,400)	0	(1,065)	(1,065)	0.00%	
Purchase of Infrastructure Assets - Roads	1	(1,752,724)	(1,752,724)	(166,119)	(69,365)	96,754	58.24%	▼
Purchase of Infrastructure Assets - Footpaths	1	0	0	0	0	0.00%		
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	0	0	0.00%		
Purchase of Infrastructure Assets - Parks & Ovals	1	0	0	0	0	0.00%		
Purchase of Infrastructure Assets - Bridges								
Purchase of Infrastructure Assets - Other	1	(28,280)	(28,280)	0	(86)	(86)	0.00%	
Purchase of WIP Recreation and Culture	1	(8,250,154)	(8,250,154)	0	(65,624)	(65,624)	0.00%	
Purchase of WIP Aged Accommodation	1	(1,585,954)	(1,585,954)	(1,623)	(32,975)			
Proceeds from Disposal of Assets	2	492,000	492,000	0	0	0.00%		
Repayment of Debentures	3	(173,181)	(173,181)	0	0	0.00%		
Self-Supporting Loan Principal Income		87,940	87,940	0	0	0.00%		
Unspent Loans going forward		2,500,000	2,500,000	0	0	0.00%		
Transfers to Restricted Assets (Reserves)	4	(705,755)	(705,755)	0	0	0.00%		
Transfers from Restricted Asset (Reserves)	4	353,000	353,000	0	0	0.00%		
Transfers to Restricted Assets (Other)		0	0	0	0	0.00%		
Transfers from Restricted Asset (Other)		0	0	0	0	0.00%		
ADD Net Current Assets July 1 B/Fwd	5	422,976	422,976	438,805	438,805	15,829	0.00%	
Net Current Assets - Unspent Grants		0	0	0	0	0		
LESS Net Current Assets Year to Date	5	0	(1)	2,224,953	2,452,836	227,883	(10.24%)	
Amount Raised from Rates		(1,864,909)	(1,864,908)	(1,864,848)	(1,844,814)	20,034	(1.07%)	

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 2016 TO 31 AUGUST 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: 10% and \$5,000

REPORTABLE OPERATING REVENUE VARIATIONS

Governance - variance below budget expectations	(7,768)
Reimbursements and rebates yet to be received as per budget forecast (Timing difference)	
Transport Licensing commission yet to be paid. (Timing difference)	
Law Order and Public Safety - variance below budget expectations	(5,602)
ESL grants - Lower than budgeted (Timing difference)	
Recreation and Culture - variance above budget expectations	16,011
Other Culture Reimb Insurance Stables Claim income more than budgeted \$19,620 (Permanent difference)	
Transport - variance above budget expectations	354,770
Regional Road Group funding received sooner than budget \$358,574 (Timing difference)	
Economic Services - variance below budget expectations	(5,525)
Income from Public standpipe - Less than anticipated	
Building Licenses - Less than anticipated - Income based on previous year	
Other Property and Services - variance below budget expectations	(6,391)
Private Works - \$3,000 Less than anticipated - Income based on previous year	

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - variance below budget expectations	37,027
Members subscriptions Actual YTD higher than YTD budget \$9,000 (Timing difference)	
Salaries and Wages Actual YTD less than budget YTD \$12,000 (Timing difference)	
Depreciation not run until Audit signoff on revaluation of Assets (Timing difference)	
Law, Order, Public Safety - variance below budget expectations	5,612
Fire Fighting Expenditure - Less than anticipated \$5,000 (Timing difference)	
Depreciation not run until Audit signoff on revaluation of Assets \$6,000 (Timing difference)	
Health - variance below budget expectations	14,202
Other Health Contract health Services \$10,000 less YTD actual than YTD Budget (Timing difference).	
Community Amenities - variance above budget expectations	(6,082)
Refuse site maintenance \$16,000 YTD Actual more than YTD Budget (Timing difference)	
Recreation and Culture - variance above budget expectations	(25,992)
Depreciation will be calculated and assets roll over after auditor's report (Timing difference)	
Rec Ground Expense Earthworks actuals YTD higher than YTD budget - Timing difference \$44,594	
Transport - variance below budget expectations	219,401
Depreciation will be calculated and assets roll over after auditor's report \$251,832	
Economic Services - variance below budget expectations	7,280
OES Depreciation will be calculated and assets roll over after auditor's report \$6,500	
Other Property and Services - variance below budget expectations	31,596
Romans 2 subscription paid July \$2,800 YTD Actual higher than YTD Budget (Timing difference)	
Plant Op Costs Insurance costs YTD actual \$14,639 higher than YTD Budget (Timing difference)	

REPORTABLE NON-CASH VARIATIONS

(Profit)/Loss on Asset Disposals	
No disposal for this reporting period YTD timing difference	
Depreciation on Assets	
Depreciation - Lower than anticipated for this reporting period - (Timing difference)	(351,660)
Waiting to run Depreciation after Revaluation P&E completed Oct 2016 for 2015/16	

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	
Road Infrastructure YTD Actuals under budget to YTD Budget (Timing difference)	96,754
All other Capital purchases under expectation for this reporting period.	

Proceeds from Disposal of Assets
16 Eliot Street - Not Disposed of yet this Financial Year

Transfers from Reserve

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

1. ACQUISITION OF ASSETS	2016/17 Adopted Budget \$	2016/17 Revised Budget \$	2016/17 YTD Budget \$	August 2016 Actual \$
The following assets have been acquired during the period under review:				
<u>By Program</u>				
Governance				
<i>Other Governance</i>				
Capex - Air Conditioner - Administration	29,271	29,271	0	0.00
Capex - Phone System	7,989	7,989	0	0.00
Capex - Admin Plant Purchases	97,000	97,000	0	0.00
Law, Order & Public Safety				
<i>Fire Prevention</i>				
Plant Purchase - Weather Stations X 3	0	0	0	566.39
<i>Animal Control</i>				
Capex - Dog/Cat Pound Upgrade	14,000	14,000	0	0.00
Education & Welfare				
<i>Education</i>				
Building Purchase - Education Schedule 8	3,400	3,400	0	0.00
<i>Other Aged & Disabled Services</i>				
Capex - Paaa Development	3,247	3,247	1,623	0.00
Capex - Paaa Project Manager	106,174	106,174	0	16,705.95
Capex - Paaa Architects & Consultants	140,000	140,000	0	16,268.98
Capex - Paaa Building Construction	804,533	804,533	0	0.00
Capex - Paaa Quantity Surveyor	25,000	25,000	0	0.00
Capex - Paaa Demolition	10,000	10,000	0	0.00
Capex - Paaa Utility Services	200,000	200,000	0	0.00
Capex - Paaa Earth Works	85,000	85,000	0	0.00
Capex - Paaa Carpark & Drainage	50,000	50,000	0	0.00
Capex - Paaa Landscaping Soft & Hard	110,000	110,000	0	0.00
Capex - Paaa Playground	20,000	20,000	0	0.00
Capex - Paaa Opening & Promotion	2,000	2,000	0	0.00
Capex - Paaa Fit Out Furniture	10,000	10,000	0	0.00
Capex - Paaa Site Works	20,000	20,000	0	0.00
Community Amenities				
<i>Sanitation - Household Refuse</i>				
Capex - Waste Transfer Station	8,000	8,000	0	0.00
Recreation and Culture				
<i>Other Recreation & Sport</i>				
Capex - Gardener Vehicle	33,500	33,500	0	0.00
<i>Works in Progress - Recreation Centre</i>				
Capex - Pracc Development	15,336	15,336	0	300.00
Capex - Pracc Project Manager	144,417	144,417	0	22,586.95
Capex - Pracc Architects & Consultants	140,000	140,000	0	15,973.64
Capex - Praac Building Construction	7,000,000	7,000,000	0	0.00
Capex - Pracc Quantity Surveyor	25,000	25,000	0	0.00
Capex - Pracc Demolition	35,000	35,000	0	26,763.61
Capex - Pracc Utility Services	250,000	250,000	0	0.00
Capex - Pracc Earth Works	27,000	27,000	0	0.00
Capex - Pracc Carpark And Drainage	162,901	162,901	0	0.00
Capex - Pracc Landscaping Soft & Hard	90,000	90,000	0	0.00
Capex - Pracc Playground	45,000	45,000	0	0.00
Capex - Pracc Opening & Promotion	5,500	5,500	0	0.00
Capex - Pracc Fit Out Furniture	310,000	310,000	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 2016 TO 31 AUGUST 2016

1. ACQUISITION OF ASSETS (Continued)	2016/17 Adopted Budget \$	2016/17 Revised Budget \$	2016/17 YTD Budget \$	August 2016 Actual \$
Transport				
<i>Construction - Roads, Bridges, Depots</i>				
Capex - Bridge 1191 - Replace Box	163,000	163,000	0	0.00
Capex - 156 Wickepin Pingelly Rd -	351,200	351,200	0	4,340.00
Capex - York Williams Rd Reseal &	138,530	138,530	69,264	47,218.95
Capex - York Williams Rd Drain Maint Slk	193,712	193,712	96,855	16,424.09
Capex - 157 Bullaring Road Failure -	16,825	16,825	0	0.00
Capex - 157 Bullaring Road Reseal Slk 23 -	62,190	62,190	0	0.00
Capex - 157 Bullaring Road Slk 26.618	46,600	46,600	0	0.00
Capex - 22 Dwarlaking Rd Culvert	23,530	23,530	0	0.00
North Wandering Road 9.00-13.00 Slk	0	0	0	815.00
Capex - 156 Wickepin Pingelly Rd -	177,759	177,759	0	0.00
Capex - 10 Shaddock Rd Realine &	338,394	338,394	0	0.00
Capex - Quadrant St Construction	7,000	7,000	0	0.00
Quadrant Street Improvements	0	0	0	283.47
Capex - Reseal Of Railway St - Roads To	14,856	14,856	0	0.00
Capex - Paragon St Road Failure - Roads	11,345	11,345	0	0.00
Shaddick Street Drainage	0	0	0	283.47
Capex - 155 Brown Street Renewal -	163,000	163,000	0	0.00
Capex - 123 Webb St Reseal - Roads To	15,040	15,040	0	0.00
Capex - 87 Paragon Street Reseal - Roads	29,743	29,743	0	0.00
Depot Wash Down Bay	0	0	0	86.22
Capex - Depot Bund Pipe And Fuel Tank	42,318	42,318	0	0.00
Capex - Communications Tower - Depot	8,500	8,500	0	0.00
<i>Road Plant Purchases</i>				
Capex - Purchase Traffic Counters	7,500	7,500	0	0.00
Digital Two Way Radio Network	0	0	0	498.15
Capex - Hitachi Compactor Zv350Pr-De	10,000	10,000	0	0.00
Capex - Water Tank Spray Bar Upgrade	7,000	7,000	0	0.00
Capex - Pt18 Pn437 Mitsubishi Fuso 918	79,400	79,400	0	0.00
Capex - Pt13 Upgrade Truck Tip Tray	5,000	5,000	0	0.00
Capex - P15 Upgrade Loader	5,000	5,000	0	0.00
Capex - Second Hand Forklift	10,000	10,000	0	0.00
Economic Services				
<i>Tourism & Area Promotion</i>				
Capex - Caravan Park Drainage	22,880	22,880	0	0.00
Capex - Museum Historic Collection Aircon	5,400	5,400	0	0.00
<i>Other Economic Services</i>				
Plant Purchase - Schedule 13	0	0	0	0.00
Capex - Purchase Of Land	1,500	1,500	0	0.00
	<u>11,986,490</u>	<u>11,986,490</u>	<u>167,742</u>	<u>169,114.87</u>
By Class				
Land	1,500	1,500	0	0.00
Buildings	105,489	105,489	0	0.00
Furniture & Equipment	7,989	7,989	0	0.00
Plant & Equipment	254,400	254,400	0	1,064.54
Work in Progress - PPE	0	0	0	0.00
Infrastructure - Roads	1,752,724	1,752,724	166,119	69,364.98
Infrastructure - Footpaths	0	0	0	0.00
Infrastructure - Kerbs & Drains	0	0	0	0.00
Infrastructure - Parks & Ovals	0	0	0	0.00
Infrastructure - Other	28,280	28,280	0	86.22
Works in Progress - Recreation Centre	8,250,154	8,250,154	0	65,624.20
Works in Progress - Aged Care Accommodation	1,585,954	1,585,954	1,623	32,974.93
	<u>11,986,490</u>	<u>11,986,490</u>	<u>167,742</u>	<u>169,114.87</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

2. DISPOSALS OF ASSETS

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

<u>By Program</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2016/17 Budget	August 2016 Actual	2016/17 Budget	August 2016 Actual	2016/17 Budget	August 2016 Actual
	\$	\$	\$	\$	\$	\$
Governance						
1015 - 16 Eliot St	134,850	0.00	107,000	0.00	(27,850)	0.00
10182 - 16 Eliot St (Land)	38,000	0.00	38,000	0.00	0	0.00
5 Webb St	32,000	0.00	20,000	0.00	(12,000)	0.00
PCEO15 - CEO Vehicle	40,000	0.00	30,000	0.00	(10,000)	0.00
PEMCCS01 - DCCS Vehicle	17,000	0.00	14,000	0.00	(3,000)	0.00
Recreation & Culture						
PC15 - Gardener Vehicle	450	0.00	15,000	0.00	14,550	0.00
Transport						
PT18 Fuso 918 Crew Cab Tip Truck	27,500	0.00	25,000	0.00	(2,500)	0.00
Economic Services						
Industrial Shed - 2 Paragon Street	0	0.00	243,000	0.00	243,000	0.00
	289,800	0.00	492,000	0.00	202,200	0.00

<u>By Class of Asset</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2016/17 Budget	August 2016 Actual	2016/17 Budget	August 2016 Actual	2016/17 Budget	August 2016 Actual
	\$	\$	\$	\$	\$	\$
Plant & Equipment						
PCEO15 - CEO Vehicle	40,000	0.00	30,000	0	(10,000)	0.00
PEMCCS01 - DCCS Vehicle	17,000	0.00	14,000	0	(3,000)	0.00
PC15 - Gardener Vehicle	450	0	15,000	0	14,550	0
PT18 Fuso 918 Crew Cab Tip Truck	27,500	0.00	25,000	0.00	(2,500)	0.00
Land & Buildings						
1015 - 16 Eliot St	134,850	0.00	107,000	0.00	(27,850)	0.00
10182 - 16 Eliot St (Land)	38,000	0.00	38,000	0.00	0	0.00
5 Webb St	32,000	0.00	20,000	0.00	(12,000)	0.00
Industrial Shed - 2 Paragon Street	0	0.00	243,000	0.00	243,000	0.00
Land - Industrial Shed - Lot 853	0	0.00	0	0.00	0	0.00
	289,800	0.00	492,000	0.00	202,200	0.00

Summary

Profit on Asset Disposals	257,550	0.00
Loss on Asset Disposals	(55,350)	0.00
	<u>202,200</u>	<u>0.00</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$
Law, Order & Public Safety Loan 122 - SSL DFES	454,830	0	0	74,345	0	380,485	454,830	20,382	(2,847)
Education & Welfare Loan 120 - SSL Pingelly Cottage Homes	209,802	0	0	13,595	0	196,207	209,802	13,358	1,701
Recreation & Culture Loan 123 - Recreation and Cultural Centre	2,418,237	0	0	85,241	0	2,332,996	2,418,237	100,920	8,161
	3,082,869	0	0	173,181	0	2,909,688	3,082,869	134,660	7,015

(* 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 2016 TO 31 AUGUST 2016

	2016/17 Adopted Budget \$	August 2016 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	164,761	164,761
Amount Set Aside / Transfer to Reserve	5,693	0
Amount Used / Transfer from Reserve	0	0
	<u>170,454</u>	<u>164,761</u>
(b) Plant Reserve		
Opening Balance	163,399	163,399
Amount Set Aside / Transfer to Reserve	255,646	0
Amount Used / Transfer from Reserve	(151,000)	0
	<u>268,045</u>	<u>163,399</u>
(c) Building and Recreation Reserve		
Opening Balance	48,140	48,140
Amount Set Aside / Transfer to Reserve	408,486	0
Amount Used / Transfer from Reserve	(200,000)	0
	<u>256,626</u>	<u>48,140</u>
(d) Electronic Equipment Reserve		
Opening Balance	1,041	1,041
Amount Set Aside / Transfer to Reserve	5,000	0
Amount Used / Transfer from Reserve	0	0
	<u>6,041</u>	<u>1,041</u>
(e) Community Bus Reserve		
Opening Balance	5,929	5,929
Amount Set Aside / Transfer to Reserve	5,007	0
Amount Used / Transfer from Reserve	0	0
	<u>10,936</u>	<u>5,929</u>
(f) Swimming Pool Reserve		
Opening Balance	43,666	43,666
Amount Set Aside / Transfer to Reserve	5,400	0
Amount Used / Transfer from Reserve	0	0
	<u>49,066</u>	<u>43,666</u>
(g) Joint Venture Housing Reserve		
Opening Balance	49,917	49,917
Amount Set Aside / Transfer to Reserve	5,523	0
Amount Used / Transfer from Reserve	(2,000)	0
	<u>53,440</u>	<u>49,917</u>
Refuse Site Rehab/Closure Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	15,000	0
Amount Used / Transfer from Reserve	0	0
	<u>15,000</u>	<u>0</u>
Total Cash Backed Reserves	<u><u>829,608</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 2016 TO 31 AUGUST 2016

	2016/17 Adopted Budget \$	August 2016 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	5,693	0
Plant Reserve	255,646	0
Building and Recreation Reserve	408,486	0
Electronic Equipment Reserve	5,000	0
Community Bus Reserve	5,007	0
Swimming Pool Reserve	5,400	0
Joint Venture Housing Reserve	5,523	0
Refuse Site Rehab/Closure Reserve	15,000	0
	<u>705,755</u>	<u>0</u>
Transfers from Reserves		
Leave Reserve	0	0
Plant Reserve	(151,000)	0
Building Reserve	(200,000)	0
Electronic Equipment Reserve	0	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Joint Venture Housing Reserve	(2,000)	0
Refuse Site Rehab/Closure Reserve	0	0
	<u>(353,000)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>352,755</u>	<u>0</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 2016 TO 31 AUGUST 2016

	2015/16 B/Fwd Per 2016/17 Budget \$	2015/16 B/Fwd Per Financial Report \$	August 2016 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	30,459	(357,053)	200,377
Cash - Restricted Unspent Grants	272,727	660,239	234,295
Cash - Restricted Unspent Loans	2,500,000	2,500,000	2,500,000
Cash - Restricted Reserves	476,854	476,854	476,854
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	136,256	153,885	2,128,919
Sundry Debtors	132,206	132,972	20,244
Provision for Doubtful Debts	0	(9,095)	(9,095)
Gst Receivable	24,088	31,662	16,342
Loans - clubs/institutions	83,747		
Accrued Income/Payments In Advance	0	5,912	0
Investments	5,000	0	0
Inventories	2,321	2,321	(1,242)
	<u>3,663,658</u>	<u>3,597,697</u>	<u>5,566,694</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)		0	0
Sundry Creditors	(84,810)	(84,710)	(102,679)
Accrued Interest On Loans	0	(3,950)	0
Accrued Salaries & Wages	(11,638)	0	0
Income In Advance	0	0	0
Gst Payable	0	(14,103)	(299)
Payroll Creditors	0	0	0
Accrued Expenses	(29,953)	(30,495)	0
PAYG Liability	(44,673)	(44,673)	(33,622)
Other Payables	0	(100)	(359)
Current Employee Benefits Provision	(228,642)	(159,005)	(159,005)
Current Loan Liability	(165,510)	(173,181)	(173,181)
	<u>(565,226)</u>	<u>(510,217)</u>	<u>(469,145)</u>
NET CURRENT ASSET POSITION	3,098,432	3,087,480	5,097,549
Less: Cash - Reserves - Restricted	(476,854)	(476,854)	(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)	0	0
Add Back : Component of Leave Liability not Required to be Funded	228,642	159,005	159,005
Add Back : Current Loan Liability	165,510	173,181	173,181
Adjustment for Trust Transactions Within Muni	(4,007)	(4,007)	(45)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>422,976</u>	<u>438,805</u>	<u>2,452,836</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Rate Revenue \$	2016/17 Interim Rates \$	2016/17 Back Rates \$	2016/17 Total Revenue \$	2016/17 Budget \$
General Rate								
GRV - Residential	11.581600	295	2,929,511	339,284	0	0	339,284	339,284
GRV - Rural Residential	11.581600	65	683,712	79,185	0	0	79,185	79,185
GRV - Commercial/Industrial	11.581600	30	432,515	50,092	0	0	50,092	50,092
GRV - Townsites	11.581600	12	128,440	14,875	0	0	14,875	14,875
UV - Broadacre Rural	1.107300	260	111,726,508	1,237,148	0	0	1,237,148	1,236,694
Sub-Totals		662	115,900,686	1,720,584	0	0	1,720,584	1,720,130
Minimum Rates								
GRV - Residential	898	82	287,910	73,636	0	0	73,636	73,636
GRV - Rural Residential	898	24	95,502	21,552	0	0	21,552	21,552
GRV - Commercial/Industrial	898	11	47,144	9,878	0	0	9,878	9,878
GRV - Townsites	898	7	20,270	6,286	0	0	6,286	6,286
UV - Broadacre Rural	898	37	1,987,730	33,226	0	0	33,226	33,226
Sub-Totals		161	2,438,556	144,578	0	0	144,578	144,578
Ex Gratia Rates								
Movement in Excess Rates							1,865,162	1,864,708
							0	200
							(20,348)	0
Total Amount of General Rates Specified Area Rates							1,844,814	1,864,908
							0	0
Total Rates							1,844,814	1,864,908

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 2016 TO 31 AUGUST 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-16 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Transport Licensing	6,043	57,079	(31,945)	31,177
BCITF Levy	0	0	0	0
Rates	0	0	0	0
Funds Held on Behalf of Groups	0	0	0	0
Unclaimed Monies	100	0	0	100
Builders Registration Board	0	0	0	0
Nomination Deposits	160	0	0	160
Bond Monies (Including Key Deposits)	11,262	2,803	(2,400)	11,665
	<u>17,565</u>	<u>59,882</u>	<u>(34,345)</u>	<u>43,102</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

8. OPERATING STATEMENT

	August 2016 Actual \$	2016/17 Adopted Budget \$	2015/16 Actual \$
OPERATING REVENUES			
Governance	7,810	93,800	108,760
General Purpose Funding	2,140,335	3,150,445	2,427,841
Law, Order, Public Safety	(3,482)	102,122	108,374
Health	236	11,700	11,162
Education and Welfare	(74)	1,328,174	300,450
Housing	0	0	0
Community Amenities	149,312	174,400	171,343
Recreation and Culture	22,733	5,512,030	78,567
Transport	470,764	1,656,871	1,095,563
Economic Services	2,917	293,675	97,759
Other Property and Services	3,351	58,500	56,504
TOTAL OPERATING REVENUE	2,793,902	12,381,717	4,456,322
OPERATING EXPENSES			
Governance	102,630	682,916	485,709
General Purpose Funding	25,505	150,901	158,259
Law, Order, Public Safety	32,725	257,691	241,157
Health	7,636	128,846	122,790
Education and Welfare	6,321	49,134	42,856
Housing	0	0	0
Community Amenities	63,738	422,643	337,194
Recreation & Culture	173,549	1,031,095	1,085,650
Transport	167,292	2,274,833	2,505,372
Economic Services	32,152	262,790	250,769
Other Property and Services	(795)	19,159	29,944
TOTAL OPERATING EXPENSE	610,753	5,280,008	5,259,701
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	2,183,149	7,101,709	(803,378)

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

9. STATEMENT OF FINANCIAL POSITION

	August 2016 Actual \$	2015/16 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	3,411,526	3,280,040
Investments	5,000	5,000
Trade and Other Receivables	2,244,351	403,275
Inventories	(1,242)	2,321
Trust at Bank	43,102	13,558
TOTAL CURRENT ASSETS	5,702,737	3,704,194
NON-CURRENT ASSETS		
Other Receivables	579,410	579,410
Inventories	0	0
Property, Plant and Equipment Infrastructure	11,016,672	10,917,009
	70,473,604	70,404,154
TOTAL NON-CURRENT ASSETS	82,069,686	81,900,573
TOTAL ASSETS	87,772,423	85,604,767
CURRENT LIABILITIES		
Trade and Other Payables	136,958	178,031
Long Term Borrowings	173,181	173,181
Provisions	159,005	159,005
Trust Liability	43,147	17,565
TOTAL CURRENT LIABILITIES	512,291	527,782
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	2,909,687	2,909,687
Provisions	24,210	24,210
TOTAL NON-CURRENT LIABILITIES	2,933,897	2,933,897
TOTAL LIABILITIES	3,446,188	3,461,679
NET ASSETS	84,326,235	82,143,088
EQUITY		
Retained Surplus	27,550,411	25,367,264
Reserves - Cash Backed	476,854	476,854
Revaluation Surplus	56,298,970	56,298,970
TOTAL EQUITY	84,326,235	82,143,088

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

10. FINANCIAL RATIOS

	2017 YTD	2016	2015	2014
Current Ratio	7.05	0.18	2.44	5.35
Operating Surplus Ratio	0.89	(0.97)	(0.22)	(0.91)

The above ratios are calculated as follows:

Current Ratio Current assets minus restricted current assets
Current liabilities minus liabilities associated
with restricted assets

Operating Surplus Ratio operating revenue minus operating expense
own source operating revenue

SHIRE OF PINGELLY
RESTRICTED CASH RECONCILIATION
31 August 2016

Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure Previous Years	Actual Expenditure 2016/17	Restricted Funds Remaining
Royalties for Regions 2012/13 (Individual)	Dam Clean/Tanks Netball/Basketball Footpaths Tennis Courts	R4R01 CT01 FP001/FP002 R4R03	60,000.00 91,530.00 80,000.00 90,000.00	60,000.00 91,530.00 80,000.00 90,000.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Health Department (WACHS) Transfer from Reserve Unspent Loan 123	Aged Care Units Recreation & Cultural Centre Recreation & Cultural Centre	0860 1703	272,727.27 200,000.00 2,500,000.00	6,149.91 0.00 0.00	32,281.93 0.00 0.00	234,295.43 0.00 2,500,000.00
Sub Total						2,734,295.43
Total Restricted Grant Funds						
Available Cash		GL/Job Account	Interest Rate	Term	Maturing	Balance
Municipal Bank		0111	Variable	Ongoing	N.A.	133,647.24
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.	596.53
Municipal Term Deposit 155081136	Unspent Loan 123	TD01	2.50%	6 months	30-Dec-16	2,059,081.71
Municipal Term Deposit 155081144	Unspent Loan 123	TD02	1.70%	1 month	30-Sep-16	515,386.11
Total Cash						2,709,461.59
Less Restricted Cash						(2,734,295.43)
Total Unrestricted Cash						(24,833.84)

Attachment 3

15.2 Monthly Statement of Financial Activity-September 2016

**Monthly Statements of Financial Activity for the period 1
July 2016 to 30 September 2016**

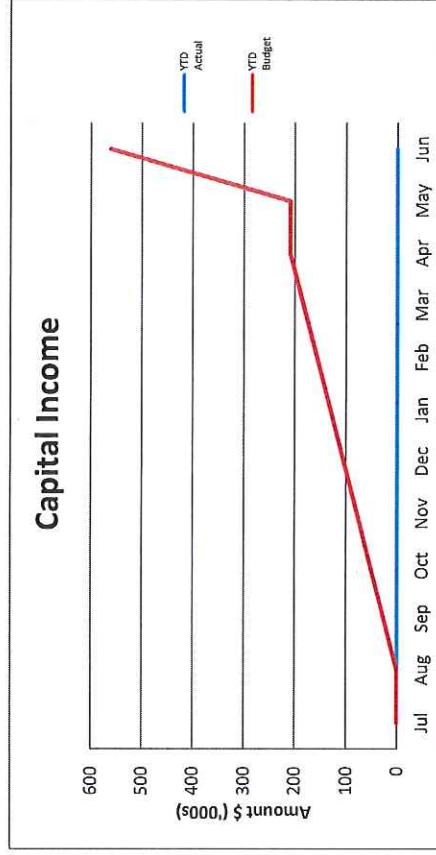
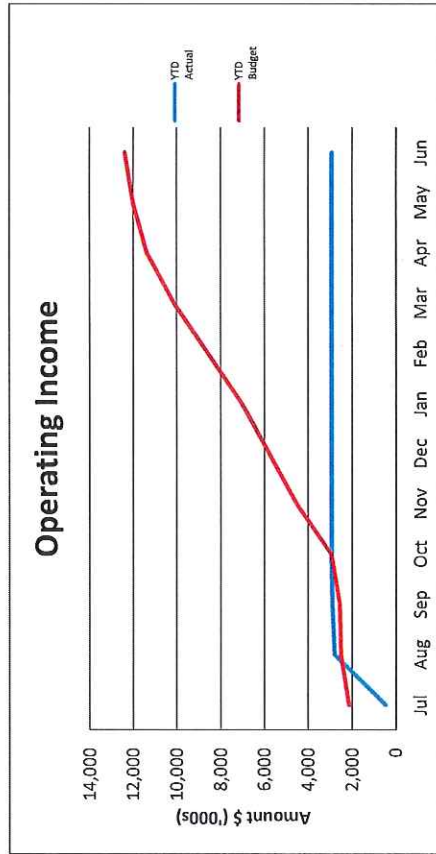
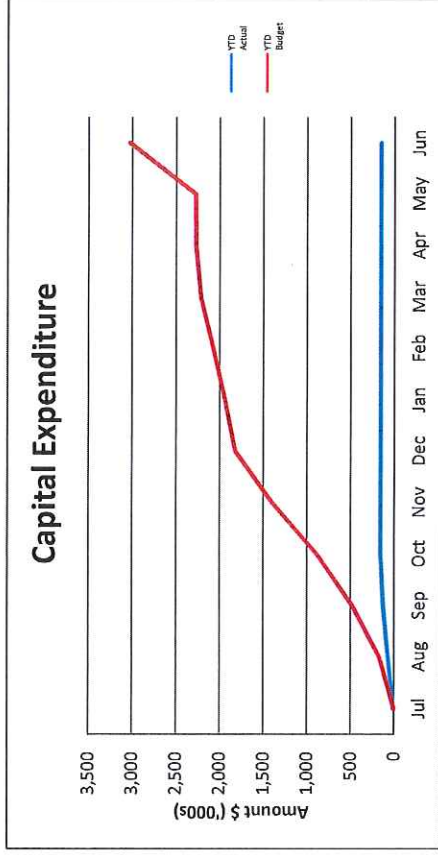
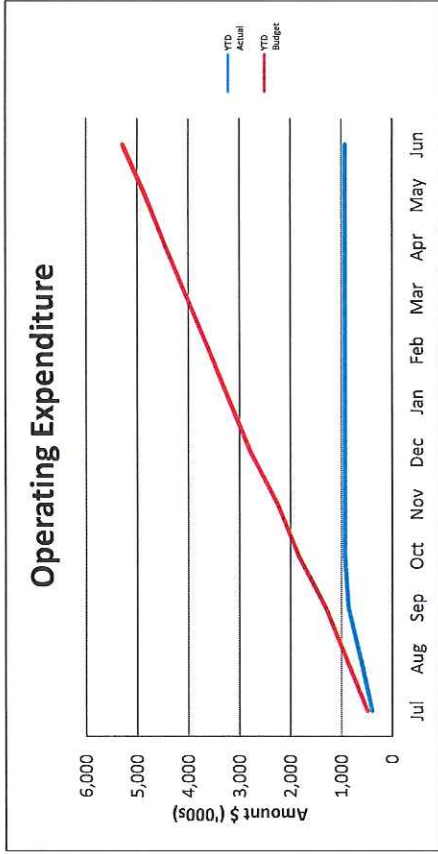


SHIRE OF PINGELLY
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2016 TO 30 SEPTEMBER 2016

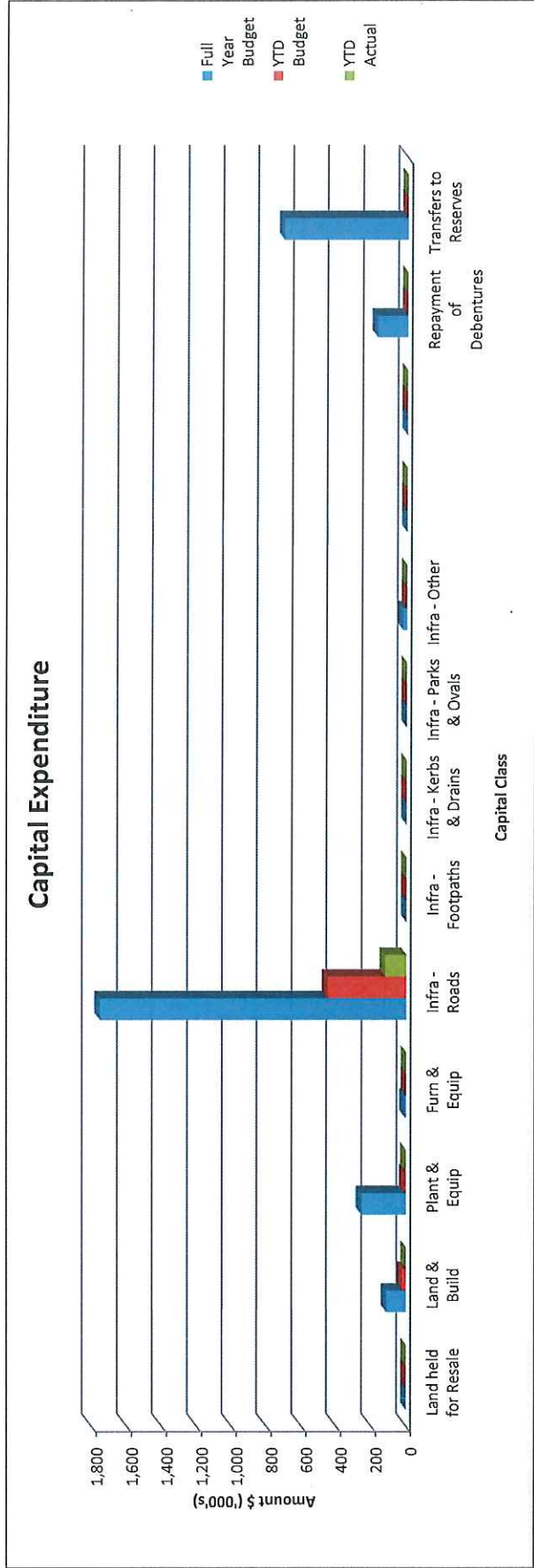
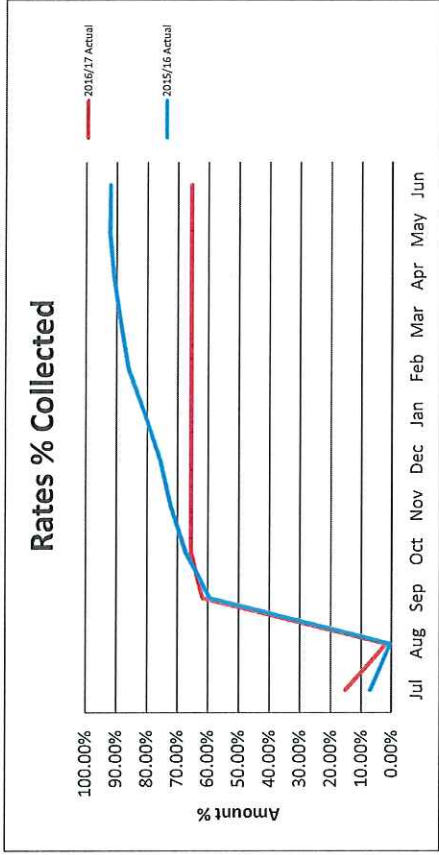
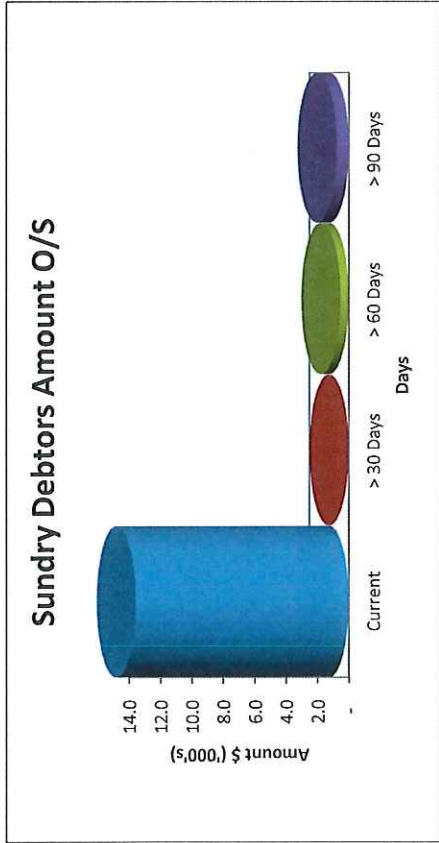
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Income and Expenditure Graphs to 30 September 2016



Other Graphs to 30 September 2016



SHIRE OF PINGELLY

Summary of Balancing Contained Within The Monthly Reports

	2016/17 Adopted Budget \$	2016/17 Revised Budget \$	September 2016 Y-T-D Budget \$	September 2016 Actual \$
Finance Statement				
<u>Balancing to Rating Note</u>				
Rates Balance per Finance Statement	1,864,909	1,864,908	1,864,908	1,844,814
Balance per Note 6 (Rating Information)	1,864,908	1,864,908	1,864,908	1,844,814
Variance	1	0	0	0
<u>Balancing of Closing Position</u>				
Closing Balance per Finance Statement	0	(1)	952,328	2,164,484
Closing Balance per General Fund Summary	(1)	(1)	952,328	2,164,485
Variance	1	0	0	(1)
<u>Balancing of Operating Income</u>				
Operating Income per Finance Statement	12,381,717	12,381,717	2,553,858	2,894,769
Operating Income per General Fund Summary	12,381,717	12,381,717	2,553,858	2,894,768
Variance	0	0	0	1
<u>Balancing of Operating Expenditure</u>				
Operating Expense per Finance Statement	(5,280,008)	(5,280,008)	(1,303,387)	(854,412)
Operating Expense per General Fund Summary	(5,280,008)	(5,280,008)	(1,303,387)	(854,412)
Variance	0	0	0	0
<u>Balancing of Capital Income</u>				
Capital Income per Finance Statement	932,940	932,940	26,125	0
Capital Income per General Fund Summary	932,940	932,940	26,125	0
Variance	0	0	0	0
<u>Balancing of Capital Expenditure</u>				
Capital Expense per Finance Statement	(12,865,426)	(12,865,426)	(1,290,875)	(314,675)
Capital Expense per General Fund Summary	(12,865,426)	(12,865,426)	(1,290,875)	(314,675)
Variance	0	0	0	0

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 30 SEPTEMBER 2016

NOTE	2016/17 Adopted Budget \$	2016/17 Revised Budget \$	September 2016 Y-T-D Budget \$	September 2016 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %	
Operating							
Revenues/Sources							
Governance	93,800	93,800	23,367	15,655	(7,712)	(33.00%) ▼	
General Purpose Funding	1,285,537	1,285,537	331,762	318,355	(13,407)	(4.04%) ▼	
Law, Order, Public Safety	102,122	102,122	3,180	(3,288)	(6,468)	(203.40%) ▼	
Health	11,700	11,700	2,922	9,439	6,517	223.03% ▲	
Education and Welfare	1,328,174	1,328,174	498	(74)	(572)	(114.86%) ▼	
Housing	0	0	0	0	0	0.00%	
Community Amenities	174,400	174,400	153,618	151,562	(2,056)	(1.34%) ▼	
Recreation and Culture	5,512,030	5,512,030	10,083	23,926	13,843	137.29% ▲	
Transport	1,656,871	1,656,871	136,244	522,421	386,177	283.45% ▲	
Economic Services	293,675	293,675	12,663	5,236	(7,427)	(58.65%) ▼	
Other Property and Services	58,500	58,500	14,613	6,723	(7,890)	(53.99%) ▼	
	10,516,809	10,516,809	688,950	1,049,955	361,005	52.40%	
(Expenses)/(Applications)							
Governance	(682,916)	(682,916)	(199,039)	(146,811)	52,228	26.24% ▼	
General Purpose Funding	(150,901)	(150,901)	(36,921)	(42,254)	(5,333)	(14.44%) ▲	
Law, Order, Public Safety	(257,691)	(257,691)	(54,461)	(44,035)	10,426	19.14% ▼	
Health	(128,846)	(128,846)	(32,474)	(27,700)	4,774	14.70% ▲	
Education and Welfare	(49,134)	(49,134)	(9,314)	(7,637)	1,677	18.01% ▲	
Housing	0	0	0	0	0	0.00%	
Community Amenities	(422,643)	(422,643)	(86,050)	(96,002)	(9,952)	(11.57%) ▲	
Recreation & Culture	(1,031,095)	(1,031,095)	(215,332)	(237,739)	(22,407)	(10.41%) ▲	
Transport	(2,274,833)	(2,274,833)	(575,031)	(224,723)	350,308	60.92% ▼	
Economic Services	(262,790)	(262,790)	(59,479)	(47,356)	12,123	20.38% ▼	
Other Property and Services	(19,159)	(19,159)	(35,286)	19,845	55,131	156% ▼	
	(5,280,008)	(5,280,008)	(1,303,387)	(854,412)	448,975	(34.45%) ▼	
Net Operating Result Excluding Rates	5,236,801	5,236,801	(614,437)	195,543	809,980	(131.82%)	
Adjustments for Non-Cash							
(Revenue) and Expenditure							
(Profit)/Loss on Asset Disposals	2	(202,200)	312	0	(312)	100.00%	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0.00%	
Movement in Employee Benefit Provisions		0	0	0	0	0.00%	
Adjustments in Fixed Assets		0	0	0	0	0.00%	
Rounding		0	0	(3)	(3)	0.00%	
Depreciation on Assets		2,110,000	527,490	0	(527,490)	100.00% ▼	
Capital Revenue and Expenditure							
Purchase Land Held for Resale	1	0	0	0	0	0.00%	
Purchase of Land and Buildings	1	(106,989)	(106,989)	(21,158)	(288)	20,870	98.64% ▼
Purchase of Furniture & Equipment	1	(7,989)	(7,989)	0	0	0.00%	
Purchase of Plant & Equipment	1	(254,400)	(254,400)	(8,500)	(3,065)	5,435	63.94% ▼
Purchase of Infrastructure Assets - Roads	1	(1,752,724)	(1,752,724)	(449,303)	(122,342)	326,961	72.77% ▼
Purchase of Infrastructure Assets - Footpaths	1	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Parks & Ovals	1	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Bridges							
Purchase of Infrastructure Assets - Other	1	(28,280)	(28,280)	0	(86)	(86)	0.00%
Purchase of WIP Recreation and Culture	1	(8,250,154)	(8,250,154)	(763,674)	(148,281)	615,393	80.58% ▼
Purchase of WIP Aged Accommodation	1	(1,585,954)	(1,585,954)	(48,240)	(40,613)	7,627	15.81% ▼
Proceeds from Disposal of Assets	2	492,000	492,000	26,125	0	(26,125)	(100.00%) ▼
Repayment of Debentures	3	(173,181)	(173,181)	0	0	0	0.00%
Self-Supporting Loan Principal Income		87,940	87,940	0	0	0	0.00%
Unspent Loans going forward		2,500,000	2,500,000	0	0	0	0.00%
Transfers to Restricted Assets (Reserves)	4	(705,755)	(705,755)	0	0	0	0.00%
Transfers from Restricted Asset (Reserves)	4	353,000	353,000	0	0	0	0.00%
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	422,976	422,976	438,805	438,805	15,829	0.00%
Net Current Assets - Unspent Grants		0	0	0	0	0	0.00%
LESS Net Current Assets Year to Date	5	0	(1)	952,328	2,164,484	1,212,156	(127.28%)
Amount Raised from Rates	(1,864,909)	(1,864,908)	(1,864,908)	(1,844,814)	20,094	(1.08%)	

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 2016 TO 30 SEPTEMBER 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: 10% and \$5,000

REPORTABLE OPERATING REVENUE VARIATIONS

Governance - variance below budget expectations	(7,712)
Reimbursements and rebates yet to be received as per budget forecast (Timing difference)	
Transport Licensing commission yet to be paid. (Timing difference)	
Law Order and Public Safety - variance below budget expectations	(6,468)
ESL grants - Lower than budgeted (Timing difference)	
Recreation and Culture - variance above budget expectations	13,843
Other Culture Reimb Insurance Stables Claim income more than budgeted \$19,620 (Permanent difference)	
Transport - variance above budget expectations	386,177
Regional Road Group funding Actual YTD received sooner than budget YTD \$410,203 (Timing difference)	
Economic Services - variance below budget expectations	(7,427)
Income from Public standpipe - Less than anticipated	
Building Licenses - Less than anticipated - Income based on previous year	
Other Property and Services - variance below budget expectations	(7,890)
Private Works - \$4,394 Less than anticipated - Income based on previous year	

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - variance below budget expectations	52,228
Members subscriptions Actual YTD higher than YTD budget \$3,129 (Timing difference)	
Admin Salaries and Wages Actual YTD less than budget YTD \$26,497 (Timing difference)	
Depreciation not run until Audit signoff on revaluation of Assets (Timing difference)	
Law, Order, Public Safety - variance below budget expectations	10,426
Depreciation not run until Audit signoff on revaluation of Assets (Timing difference)	
Community Amenities - variance above budget expectations	(9,952)
Refuse site maintenance \$25,742 YTD Actual more than YTD Budget (Timing difference)	
Recreation and Culture - variance above budget expectations	(22,407)
Depreciation will be calculated and assets roll over after auditor's report (Timing difference)	
Rec Groud Expense Earthworks actuals YTD higher than YTD budget - Timing difference \$52,927	
Transport - variance below budget expectations	350,308
Depreciation will be calculated and assets roll over after auditor's report \$377,748	
Economic Services - variance below budget expectations	12,123
OES Depreciation will be calculated and assets roll over after auditor's report \$9,750	
Other Property and Services - variance below budget expectations	55,131
Romans 2 subscription paid July \$2,800 YTD Actual higher than YTD Budget (Timing difference)	
Plant Op Costs Insurance costs YTD actual \$14,639 higher than YTD Budget (Timing difference)	
Depreciation low will be calculated and assets roll over after auditor's report \$39,999	

REPORTABLE NON-CASH VARIATIONS

(Profit)/Loss on Asset Disposals	
No disposal for this reporting period YTD timing difference	
Depreciation on Assets	
Depreciation - Lower than anticipated for this reporting period - (Timing difference)	(527,490)
Waiting to run Depreciation after Revaluation P&E completed Oct 2016 for 2015/16	

REPORTABLE CAPITAL EXPENDITURE VARIATIONS

Purchase of Land & Buildings	
Land & Buildings YTD Actuals under YTD Budget (Timing difference)	20870
Purchase of Plant & Equipment	
Plant & Equipment YTD Actuals under YTD Budget (Timing difference)	5435
Purchase of Road Infrastructure Assets	
Road Infrastructure YTD Actuals under YTD Budget (Timing difference)	326,961
All other Capital purchases under expectation for this reporting period.	
Purchase of Works in Progress Assets - PRACC	
Project Expenditure YTD Actual less than YTD Budget - (Timing difference)	615,393
Purchase of Works in Progress Assets - PAAA	
Project Expenditure YTD Actual less than YTD Budget - (Timing difference)	7,627

REPORTABLE CAPITAL REVENUE VARIATIONS

Proceeds from Disposal of Assets	
No assets disposed of up to 30 September 2016- (Timing difference)	(26,125)

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

1. ACQUISITION OF ASSETS	2016/17 Adopted Budget \$	2016/17 Revised Budget \$	2016/17 YTD Budget \$	September 2016 Actual \$
The following assets have been acquired during the period under review:				
By Program				
Governance				
<u>Other Governance</u>				
Capex - Air Conditioner - Administration	29,271	29,271	0	0.00
Capex - Phone System	7,989	7,989	0	0.00
Capex - Admin Plant Purchases	97,000	97,000	0	0.00
Law, Order & Public Safety				
<u>Fire Prevention</u>				
Plant Purchase - Weather Stations X 3	0	0	0	566.39
<u>Animal Control</u>				
Capex - Dog/Cat Pound Upgrade	14,000	14,000	0	0.00
Education & Welfare				
<u>Education</u>				
Building Purchase - Education Schedule 8	3,400	3,400	0	0.00
<u>Other Aged & Disabled Services</u>				
Capex - Paaa Development	3,247	3,247	1,623	168.18
Capex - Paaa Project Manager	106,174	106,174	10,617	24,176.01
Capex - Paaa Architects & Consultants	140,000	140,000	14,000	16,268.98
Capex - Paaa Building Construction	804,533	804,533	0	0.00
Capex - Paaa Quantity Surveyor	25,000	25,000	0	0.00
Capex - Paaa Demolition	10,000	10,000	0	0.00
Capex - Paaa Utility Services	200,000	200,000	20,000	0.00
Capex - Paaa Earth Works	85,000	85,000	0	0.00
Capex - Paaa Carpark & Drainage	50,000	50,000	0	0.00
Capex - Paaa Landscaping Soft & Hard	110,000	110,000	0	0.00
Capex - Paaa Playground	20,000	20,000	0	0.00
Capex - Paaa Opening & Promotion	2,000	2,000	0	0.00
Capex - Paaa Fit Out Furniture	10,000	10,000	0	0.00
Capex - Paaa Site Works	20,000	20,000	2,000	0.00
Community Amenities				
<u>Sanitation - Household Refuse</u>				
Capex - Waste Transfer Station	8,000	8,000	0	0.00
Recreation and Culture				
<u>Other Recreation & Sport</u>				
Capex - Gardener Vehicle	33,500	33,500	0	0.00
<u>Works in Progress - Recreation Centre</u>				
Capex - Pracc Development	15,336	15,336	1,533	2,200.00
Capex - Pracc Project Manager	144,417	144,417	14,441	32,784.20
Capex - Pracc Architects & Consultants	140,000	140,000	14,000	62,019.70
Capex - Praac Building Construction	7,000,000	7,000,000	700,000	0.00
Capex - Pracc Quantity Surveyor	25,000	25,000	2,500	0.00
Capex - Pracc Demolition	35,000	35,000	3,500	51,277.42
Capex - Pracc Utility Services	250,000	250,000	25,000	0.00
Capex - Pracc Earth Works	27,000	27,000	2,700	0.00
Capex - Pracc Carpark And Drainage	162,901	162,901	0	0.00
Capex - Pracc Landscaping Soft & Hard	90,000	90,000	0	0.00
Capex - Pracc Playground	45,000	45,000	0	0.00
Capex - Pracc Opening & Promotion	5,500	5,500	0	0.00
Capex - Pracc Fit Out Furniture	310,000	310,000	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 2016 TO 30 SEPTEMBER 2016

1. ACQUISITION OF ASSETS (Continued)	2016/17 Adopted Budget \$	2016/17 Revised Budget \$	2016/17 YTD Budget \$	September 2016 Actual \$
Transport				
<i>Construction - Roads, Bridges, Depots</i>				
Capex - Bridge 1191 - Replace Box	163,000	163,000	0	0.00
Capex - 156 Wickepin Pingelly Rd -	351,200	351,200	117,065	6,665.00
Capex - York Williams Rd Reseal &	138,530	138,530	138,528	74,444.12
Capex - York Williams Rd Drain Maint Slk	193,712	193,712	193,710	35,625.95
Capex - 157 Bullaring Road Failure -	16,825	16,825	0	0.00
Capex - 157 Bullaring Road Reseal Slk 23 -	62,190	62,190	0	0.00
Capex - 157 Bullaring Road Slk 26.618	46,600	46,600	0	0.00
Capex - 22 Dwarfaking Rd Culvert	23,530	23,530	0	0.00
North Wandering Road 9.00-13.00 Slk	0	0	0	815.00
Capex - 156 Wickepin Pingelly Rd -	177,759	177,759	0	2,725.00
Capex - 10 Shaddock Rd Realine &	338,394	338,394	0	1,500.00
Capex - Quadrant St Construction	7,000	7,000	0	0.00
Quadrant Street Improvements	0	0	0	283.47
Capex - Reseal Of Railway St - Roads To	14,856	14,856	0	0.00
Capex - Paragon St Road Failure - Roads	11,345	11,345	0	0.00
Shaddick Street Drainage	0	0	0	283.47
Capex - 155 Brown Street Renewal -	163,000	163,000	0	0.00
Capex - 123 Webb St Reseal - Roads To	15,040	15,040	0	0.00
Capex - 87 Paragon Street Reseal - Roads	29,743	29,743	0	0.00
Depot Wash Down Bay	0	0	0	86.22
Capex - Depot Bund Pipe And Fuel Tank	42,318	42,318	21,158	0.00
Capex - Communications Tower - Depot	8,500	8,500	0	0.00
<i>Road Plant Purchases</i>				
Capex - Purchase Traffic Counters	7,500	7,500	0	0.00
Digital Two Way Radio Network	0	0	0	498.15
Capex - Hitachi Compactor Zv350Pr-De	10,000	10,000	5,000	2,000.00
Capex - Water Tank Spray Bar Upgrade	7,000	7,000	3,500	0.00
Capex - Pt18 Pn437 Mitsubishi Fuso 918	79,400	79,400	0	0.00
Capex - Pt13 Upgrade Truck Tip Tray	5,000	5,000	0	0.00
Capex - P15 Upgrade Loader	5,000	5,000	0	0.00
Capex - Second Hand Forklift	10,000	10,000	0	0.00
Economic Services				
<i>Tourism & Area Promotion</i>				
Capex - Caravan Park Drainage	22,880	22,880	0	0.00
Capex - Museum Historic Collection Aircon	5,400	5,400	0	0.00
<i>Other Economic Services</i>				
Plant Purchase - Schedule 13	0	0	0	0.00
Capex - Purchase Of Land	1,500	1,500	0	288.00
	<u>11,986,490</u>	<u>11,986,490</u>	<u>1,290,875</u>	<u>314,675.26</u>
By Class				
Land	1,500	1,500	0	288.00
Buildings	105,489	105,489	21,158	0.00
Furniture & Equipment	7,989	7,989	0	0.00
Plant & Equipment	254,400	254,400	8,500	3,064.54
Work in Progress - PPE	0	0	0	0.00
Infrastructure - Roads	1,752,724	1,752,724	449,303	122,342.01
Infrastructure - Footpaths	0	0	0	0.00
Infrastructure - Kerbs & Drains	0	0	0	0.00
Infrastructure - Parks & Ovals	0	0	0	0.00
Infrastructure - Other	28,280	28,280	0	86.22
Works in Progress - Recreation Centre	8,250,154	8,250,154	763,674	148,281.32
Works in Progress - Aged Care Accommodation	1,585,954	1,585,954	48,240	40,613.17
	<u>11,986,490</u>	<u>11,986,490</u>	<u>1,290,875</u>	<u>314,675.26</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 30 SEPTEMBER 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)	
	2016/17 Budget \$	September 2016 Actual \$	2016/17 Budget \$	September 2016 Actual \$	2016/17 Budget \$	September 2016 Actual \$
Governance						
1015 - 16 Eliot St	134,850	0.00	107,000	0.00	(27,850)	0.00
10182 - 16 Eliot St (Land)	38,000	0.00	38,000	0.00	0	0.00
5 Webb St	32,000	0.00	20,000	0.00	(12,000)	0.00
PCEO15 - CEO Vehicle	40,000	0.00	30,000	0.00	(10,000)	0.00
PEMCCS01 - DCCS Vehicle	17,000	0.00	14,000	0.00	(3,000)	0.00
Recreation & Culture						
PC15 - Gardener Vehicle	450	0.00	15,000	0.00	14,550	0.00
Transport						
PT18 Fuso 918 Crew Cab Tip Truck	27,500	0.00	25,000	0.00	(2,500)	0.00
Economic Services						
Industrial Shed - 2 Paragon Street	0	0.00	243,000	0.00	243,000	0.00
	289,800	0.00	492,000	0.00	202,200	0.00

By Class of Asset	Written Down Value		Sale Proceeds		Profit(Loss)	
	2016/17 Budget \$	September 2016 Actual \$	2016/17 Budget \$	September 2016 Actual \$	2016/17 Budget \$	September 2016 Actual \$
Plant & Equipment						
PCEO15 - CEO Vehicle	40,000	0.00	30,000	0	(10,000)	0.00
PEMCCS01 - DCCS Vehicle	17,000	0.00	14,000	0	(3,000)	0.00
PC15 - Gardener Vehicle	450	0	15,000	0	14,550	0
PT18 Fuso 918 Crew Cab Tip Truck	27,500	0.00	25,000	0.00	(2,500)	0.00
Land & Buildings						
1015 - 16 Eliot St	134,850	0.00	107,000	0.00	(27,850)	0.00
10182 - 16 Eliot St (Land)	38,000	0.00	38,000	0.00	0	0.00
5 Webb St	32,000	0.00	20,000	0.00	(12,000)	0.00
Industrial Shed - 2 Paragon Street	0	0.00	243,000	0.00	243,000	0.00
Land - Industrial Shed - Lot 853	0	0.00	0	0.00	0	0.00
	289,800	0.00	492,000	0.00	202,200	0.00

Summary

	2016/17 Adopted Budget \$	September 2016 Actual \$
Profit on Asset Disposals	257,550	0.00
Loss on Asset Disposals	(55,350)	0.00
	<u>202,200</u>	<u>0.00</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 30 SEPTEMBER 2016

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$
Law, Order & Public Safety Loan 122 - SSL DFES	454,830	0	0	74,345	0	380,485	454,830	20,382	(2,847)
Education & Welfare Loan 120 - SSL Pingelly Cottage Homes	209,802	0	0	13,595	0	196,207	209,802	13,358	1,701
Recreation & Culture Loan 123 - Recreation and Cultural Centre	2,418,237	0	0	85,241	0	2,332,996	2,418,237	100,920	8,161
	3,082,869	0	0	173,181	0	2,909,688	3,082,869	134,660	7,015

(*) 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 2016 TO 30 SEPTEMBER 2016

	2016/17 Adopted Budget \$	September 2016 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	164,761	164,761
Amount Set Aside / Transfer to Reserve	5,693	0
Amount Used / Transfer from Reserve	0	0
	<u>170,454</u>	<u>164,761</u>
(b) Plant Reserve		
Opening Balance	163,399	163,399
Amount Set Aside / Transfer to Reserve	255,646	0
Amount Used / Transfer from Reserve	(151,000)	0
	<u>268,045</u>	<u>163,399</u>
(c) Building and Recreation Reserve		
Opening Balance	48,140	48,140
Amount Set Aside / Transfer to Reserve	408,486	0
Amount Used / Transfer from Reserve	(200,000)	0
	<u>256,626</u>	<u>48,140</u>
(d) Electronic Equipment Reserve		
Opening Balance	1,041	1,041
Amount Set Aside / Transfer to Reserve	5,000	0
Amount Used / Transfer from Reserve	0	0
	<u>6,041</u>	<u>1,041</u>
(e) Community Bus Reserve		
Opening Balance	5,929	5,929
Amount Set Aside / Transfer to Reserve	5,007	0
Amount Used / Transfer from Reserve	0	0
	<u>10,936</u>	<u>5,929</u>
(f) Swimming Pool Reserve		
Opening Balance	43,666	43,666
Amount Set Aside / Transfer to Reserve	5,400	0
Amount Used / Transfer from Reserve	0	0
	<u>49,066</u>	<u>43,666</u>
(g) Joint Venture Housing Reserve		
Opening Balance	49,917	49,917
Amount Set Aside / Transfer to Reserve	5,523	0
Amount Used / Transfer from Reserve	(2,000)	0
	<u>53,440</u>	<u>49,917</u>
Refuse Site Rehab/Closure Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	15,000	0
Amount Used / Transfer from Reserve	0	0
	<u>15,000</u>	<u>0</u>
Total Cash Backed Reserves	<u><u>829,608</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 2016 TO 30 SEPTEMBER 2016

	2016/17 Adopted Budget \$	September 2016 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	5,693	0
Plant Reserve	255,646	0
Building and Recreation Reserve	408,486	0
Electronic Equipment Reserve	5,000	0
Community Bus Reserve	5,007	0
Swimming Pool Reserve	5,400	0
Joint Venture Housing Reserve	5,523	0
Refuse Site Rehab/Closure Reserve	15,000	0
	705,755	0
Transfers from Reserves		
Leave Reserve	0	0
Plant Reserve	(151,000)	0
Building Reserve	(200,000)	0
Electronic Equipment Reserve	0	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Joint Venture Housing Reserve	(2,000)	0
Refuse Site Rehab/Closure Reserve	0	0
	(353,000)	0
Total Transfer to/(from) Reserves	352,755	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 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 2016 TO 30 SEPTEMBER 2016

	2015/16 B/Fwd Per 2016/17 Budget \$	2015/16 B/Fwd Per Financial Report \$	September 2016 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	30,459	(357,053)	1,060,568
Cash - Restricted Unspent Grants	272,727	660,239	234,295
Cash - Restricted Unspent Loans	2,500,000	2,500,000	2,500,000
Cash - Restricted Reserves	476,854	476,854	476,854
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	136,256	153,885	829,896
Sundry Debtors	132,206	132,972	124,608
Provision for Doubtful Debts	0	(9,095)	(9,095)
Gst Receivable	24,088	31,662	18,463
Loans - clubs/institutions	83,747		
Accrued Income/Payments In Advance	0	5,912	0
Investments	5,000	0	0
Inventories	2,321	2,321	2,484
	<u>3,663,658</u>	<u>3,597,697</u>	<u>5,238,073</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)		0	0
Sundry Creditors	(84,810)	(84,710)	(58,033)
Accrued Interest On Loans	0	(3,950)	0
Accrued Salaries & Wages	(11,638)	0	0
Income In Advance	0	0	0
Gst Payable	0	(14,103)	(7,128)
Payroll Creditors	0	0	0
Accrued Expenses	(29,953)	(30,495)	0
PAYG Liability	(44,673)	(44,673)	(30,083)
Other Payables	0	(100)	(1,126)
Current Employee Benefits Provision	(228,642)	(159,005)	(159,005)
Current Loan Liability	(165,510)	(173,181)	(173,181)
	<u>(565,226)</u>	<u>(510,217)</u>	<u>(428,556)</u>
NET CURRENT ASSET POSITION	3,098,432	3,087,480	4,809,517
Less: Cash - Reserves - Restricted	(476,854)	(476,854)	(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)	0	0
Add Back : Component of Leave Liability not Required to be Funded	228,642	159,005	159,005
Add Back : Current Loan Liability	165,510	173,181	173,181
Adjustment for Trust Transactions Within Muni	(4,007)	(4,007)	(365)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>422,976</u>	<u>438,805</u>	<u>2,164,484</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 30 SEPTEMBER 2016

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Rate Revenue \$	2016/17 Interim Rates \$	2016/17 Back Rates \$	2016/17 Total Revenue \$	2016/17 Budget \$
General Rate								
GRV - Residential	11.581600	295	2,929,511	339,284	0	0	339,284	339,284
GRV - Rural Residential	11.581600	65	683,712	79,185	0	0	79,185	79,185
GRV - Commercial/Industrial	11.581600	30	432,515	50,092	0	0	50,092	50,092
GRV - Townsites	11.581600	12	128,440	14,875	0	0	14,875	14,875
UV - Broadacre Rural	1.107300	260	111,726,508	1,237,148	0	0	1,237,148	1,236,694
Sub-Totals		662	115,900,686	1,720,584	0	0	1,720,584	1,720,130
Minimum Rates								
GRV - Residential	898	82	287,910	73,636	0	0	73,636	73,636
GRV - Rural Residential	898	24	95,502	21,552	0	0	21,552	21,552
GRV - Commercial/Industrial	898	11	47,144	9,878	0	0	9,878	9,878
GRV - Townsites	898	7	20,270	6,286	0	0	6,286	6,286
UV - Broadacre Rural	898	37	1,987,730	33,226	0	0	33,226	33,226
Sub-Totals		161	2,438,566	144,578	0	0	144,578	144,578
Ex Gratia Rates								
Movement in Excess Rates							1,865,162	1,864,708
							0	200
							(20,348)	0
Total Amount of General Rates Specified Area Rates							1,844,814	1,864,908
							0	0
Total Rates							1,844,814	1,864,908

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 2016 TO 30 SEPTEMBER 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-16 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Transport Licensing	6,043	94,966	(31,945)	69,064
BCITF Levy	0	0	0	0
Rates	0	0	0	0
Funds Held on Behalf of Groups	0	0	0	0
Unclaimed Monies	100	0	0	100
Builders Registration Board	0	0	0	0
Nomination Deposits	160	0	0	160
Bond Monies (Including Key Deposits)	11,262	2,963	(2,540)	11,685
	<u>17,565</u>	<u>97,929</u>	<u>(34,485)</u>	<u>81,009</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 30 SEPTEMBER 2016

8. OPERATING STATEMENT

	September 2016 Actual \$	2016/17 Adopted Budget \$	2015/16 Actual \$
OPERATING REVENUES			
Governance	15,655	93,800	108,760
General Purpose Funding	2,163,169	3,150,445	2,427,841
Law, Order, Public Safety	(3,288)	102,122	108,374
Health	9,439	11,700	11,162
Education and Welfare	(74)	1,328,174	300,450
Housing	0	0	0
Community Amenities	151,562	174,400	171,343
Recreation and Culture	23,926	5,512,030	78,567
Transport	522,421	1,656,871	1,095,563
Economic Services	5,236	293,675	97,759
Other Property and Services	6,723	58,500	56,504
TOTAL OPERATING REVENUE	<u>2,894,769</u>	<u>12,381,717</u>	<u>4,456,322</u>
OPERATING EXPENSES			
Governance	146,811	682,916	485,709
General Purpose Funding	42,254	150,901	158,259
Law, Order, Public Safety	44,035	257,691	241,157
Health	27,700	128,846	122,790
Education and Welfare	7,637	49,134	42,856
Housing	0	0	0
Community Amenities	96,002	422,643	337,194
Recreation & Culture	237,739	1,031,095	1,085,650
Transport	224,723	2,274,833	2,505,372
Economic Services	47,356	262,790	250,769
Other Property and Services	(19,845)	19,159	29,944
TOTAL OPERATING EXPENSE	<u>854,412</u>	<u>5,280,008</u>	<u>5,259,701</u>
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>2,040,357</u>	<u>7,101,709</u>	<u>(803,378)</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 30 SEPTEMBER 2016

9. STATEMENT OF FINANCIAL POSITION

	September 2016 Actual \$	2015/16 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	4,271,717	3,280,040
Investments	5,000	5,000
Trade and Other Receivables	1,051,811	403,275
Inventories	2,484	2,321
Trust at Bank	81,009	13,558
TOTAL CURRENT ASSETS	<u>5,412,021</u>	<u>3,704,194</u>
NON-CURRENT ASSETS		
Other Receivables	579,410	579,410
Inventories	0	0
Property, Plant and Equipment	11,109,256	10,917,009
Infrastructure	70,526,581	70,404,154
TOTAL NON-CURRENT ASSETS	<u>82,215,247</u>	<u>81,900,573</u>
TOTAL ASSETS	<u>87,627,268</u>	<u>85,604,767</u>
CURRENT LIABILITIES		
Trade and Other Payables	96,369	178,031
Long Term Borrowings	173,181	173,181
Provisions	159,005	159,005
Trust Liability	81,374	17,565
TOTAL CURRENT LIABILITIES	<u>509,929</u>	<u>527,782</u>
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	2,909,687	2,909,687
Provisions	24,210	24,210
TOTAL NON-CURRENT LIABILITIES	<u>2,933,897</u>	<u>2,933,897</u>
TOTAL LIABILITIES	<u>3,443,826</u>	<u>3,461,679</u>
NET ASSETS	<u>84,183,442</u>	<u>82,143,088</u>
EQUITY		
Retained Surplus	27,407,618	25,367,264
Reserves - Cash Backed	476,854	476,854
Revaluation Surplus	56,298,970	56,298,970
TOTAL EQUITY	<u>84,183,442</u>	<u>82,143,088</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 30 SEPTEMBER 2016

10. FINANCIAL RATIOS

	2017 YTD	2016	2015	2014
Current Ratio	6.27	0.18	2.44	5.35
Operating Surplus Ratio	0.78	(0.97)	(0.22)	(0.91)

The above ratios are calculated as follows:

Current Ratio Current assets minus restricted current assets
Current liabilities minus liabilities associated
with restricted assets

Operating Surplus Ratio operating revenue minus operating expense
own source operating revenue

SHIRE OF PINGELLY
RESTRICTED CASH RECONCILIATION
 30 September 2016

Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure Previous Years	Actual Expenditure 2016/17	Restricted Funds Remaining
Royalties for Regions 2012/13 (Individual)	Dam Clean/Tanks	R4R01	60,000.00	60,000.00	0.00	0.00
	Netball/Basketball	CT01	91,530.00	91,530.00	0.00	0.00
	Footpaths	FP001/FP002	80,000.00	80,000.00	0.00	0.00
	Tennis Courts	R4R03	90,000.00	90,000.00	0.00	0.00
Health Department (WACHS)	Aged Care Units	0860	272,727.27	6,149.91	32,281.93	234,295.43
Transfer from Reserve	Recreation & Cultural Centre		200,000.00	0.00	0.00	0.00
Unspent Loan 123	Recreation & Cultural Centre	1703	2,500,000.00	0.00	0.00	2,500,000.00
Sub Total						2,734,295.43
Total Restricted Grant Funds						
Available Cash		GL/Job Account	Interest Rate	Term	Maturing Balance	
Municipal Bank		0111	Variable	Ongoing	N.A.	133,647.24
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.	596.53
Municipal Term Deposit 155081136	Unspent Loan 123	TD01	2.50%	6 months	30-Dec-16	2,072,797.67
Municipal Term Deposit 155081144	Unspent Loan 123	TD02	1.70%	1 month	30-Sep-16	516,128.21
Total Cash						2,723,919.65
Less Restricted Cash						(2,734,295.43)
Total Unrestricted Cash						(10,375.78)

