



Shire of Pingelly

Attachments

Ordinary Council Meeting
19 April 2017

Attachment 1

14.1 Draft 2017/18 Public Submissions – Central Ag Care Inc

Letter from Central Agcare Inc



Central Agcare
COUNSELLING

Central Agcare Inc.
PO Box 6
Corrigin WA 6375
Ph: 08 90632037
Fax: 08 90632319
E: ceagcare@blgpond.com

7th of March 2017

Chief Executive Officer
Shire of Pingelly
17 Queen street
Pingelly WA 6308

SHIRE OF PINGELLY	
FILE	00551
DATE	10 MAR 2017
Officer	CEO
Copy to	

Dear Mr Gavin Poilock,

We are writing to you to request an allowance in your 2017/2018 budget for your past, annual contribution to Central Agcare Inc. of \$2000.00.

Central Agcare Inc. is a non-profit organisation that receives State Government funding to provide a mobile Family Counselling Service, covering an area nearly half the size of Tasmania. We currently employ two qualified and experienced Family Counsellors and a part time office manager. We operate 64hrs per week and cover the Shires of Corrigin, Kulin, Kondinin, Narembeen, Bruce Rock, Quairading, Brookton, Pingelly and Wickepin, with rooms available in each town.

In the past 12 month we have seen a large increase in numbers of people presenting in emotional distress. As an example, the amount of cases of depression and anxiety has more than doubled in 2016.

Central Agcare also receives Federal funding to provide some Emergency Financial Assistance throughout the region. We have seen an increase in demand for these services spiral as well. We have provided over 320 instances of relief and our priority is to keep the majority of funds assistance local. In the past 2 years, we have put more than \$130,000 back into our regional businesses by helping their clients pay for food, services or outstanding accounts.

The annual contribution from our local shires is a great advantage for our service, as it provides leverage with various government funding bodies by showing support from the local communities. For this, we are extremely appreciative.



Central Agcare
COUNSELLING

Central Agcare Inc.

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Corrigin WA 6375
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E: ceagcare@bigpond.com

We wish to thank you for your past support and look forward to a favourable response. While we appreciate that at this time of year the requests for assistance come flooding in, we would like to point out that we understand that budget forecasts are tight and therefore have left the requested amount the same as the past 8 years.

Please contact me if you have any queries.

Regards,

James Sullivan
Chairperson
Central Agcare Inc

Attachment 2

14.3 Proposed Scheme Amendment No. 5 – Pingelly Recreation & Cultural Centre

Scheme Amendment document



SHIRE OF PINGELLY
Local Planning Scheme No. 3
Scheme Amendment No. 5

Scheme Amendment Report

PLANNING AND DEVELOPMENT ACT 2005
RESOLUTION DECIDING TO AMEND A PLANNING SCHEME
SHIRE OF PINGELLY
LOCAL PLANNING SCHEME NO. 3
AMENDMENT NO. 5

Resolved that the Council, in pursuance of Section 75 of the Planning and Development Act 2005, amend the Planning Scheme by:

1. Rezone a portion of Lot 524 on Plan 065485 from Reserve – Recreation and Open Space to Reserve – Public Purposes and Local Road.
2. Rezone Lots 491 and 492 on Plan 223046 and Lot 556 on Plan 408432 from Reserve – Recreation and Open Space to Reserve – Civic and Community (Social Care Facilities).
3. Rezone Lot 555 on Plan 408432 from Reserve – Recreation and Open Space to Reserve – Public Purposes (Medical Facilities).
4. Amending the Scheme maps accordingly.

Dated this day of 20.....

.....
CHIEF EXECUTIVE OFFICER

Minister for Planning
Proposal to Amend a Planning Scheme

Local Authority: Shire of Pingelly
Description of Planning Scheme: Local Planning Scheme No. 3
Type of Scheme: Local Zoning Scheme
No. of Amendment: 5

Proposal:

1. Rezone a portion of Lot 524 on Plan 065485 from Reserve – Recreation and Open Space to Reserve – Public Purposes and Local Road.
2. Rezone Lots 491 and 492 on Plan 223046 and Lot 556 on Plan 408432 from Reserve – Recreation and Open Space to Reserve – Civic and Community (Social Care Facilities).
3. Rezone Lot 555 on Plan 408432 from Reserve – Recreation and Open Space to Reserve – Public Purposes (Medical Facilities).
4. Amending the Scheme maps accordingly.

SHIRE OF PINGELLY
LOCAL PLANNING SCHEME NO. 3
AMENDMENT NO. 5

1. Introduction

The purpose of this scheme amendment is to rezone three areas within the Pingelly Recreation and Culture Centre Precinct to facilitate the development of the Pingelly Health Centre, Pingelly Aged Appropriate Accommodation, and future short-term tourist accommodation.

2. Background

The Pingelly Showground has progressively evolved into a modern sport and recreation precinct containing facilities for football, cricket, hockey, tennis, netball and basketball complementary to the existing swimming pool.

The Pingelly Recreation and Culture Centre (PRACC) aims to make Pingelly a better place to move, work, interact, live and create a place to be. This Project intends to achieve a multipurpose facility for regional sports games, large functions, conferences, visiting services and as an emergency evacuation centre.

This Project will provide a year round facility available to continually engage local and regional communities in sport, recreation, cultural and community activities, thereby increasing the regional economy by drawing in players, sponsors, events and spectators.

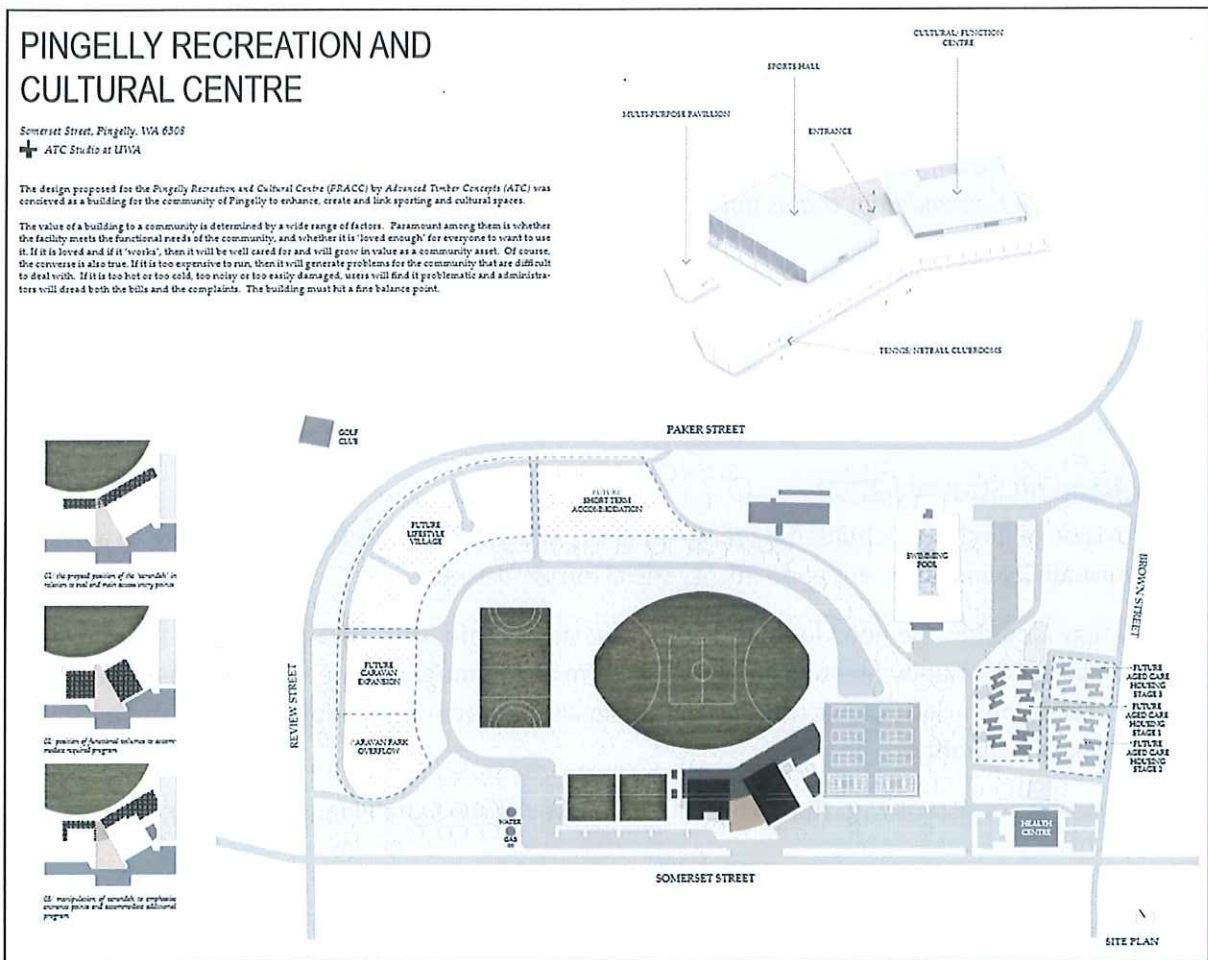
It is envisaged that the venue will also provide a location for include visiting services (such as the Aboriginal Health Service), playgroups, corporate and charity challenges, school holiday clinics, arts performances, concerts, school graduation ceremonies, emergency evacuation and much more.

In addition to the PRACC, the Precinct will include a primary health care centre, independent living units and in the longer-term, short-term tourist accommodation.

The new Pingelly Health Centre is part of the Southern Inland Health Initiative's capital works program to provide enhanced primary and community care facilities together with 24/7 emergency care. Complementing this project, is the proposed to construct aged care units within the Precinct adjacent to the new health centre.

Development of the Precinct is being guided by two strategic Shire documents, the Pingelly Recreation Strategy and the Pingelly Sport and Recreation Precinct Master Plan that were the subject of extensive community consultation.

The Shire has a dedicated page on their website keeping the community informed on the progress of the project, including planning, grant funding and physical works. The following plan is the concept plan advertised to the community and available on the website page:



Rezoning of dedicated portions of the site for Public Purposes, Medical Facilities and Social Care Facilities as depicted in Map 2 will facilitate the future development of the site and ensure that the planning documents are consistent with the intended use and Shire Strategic documents.

3. Amendment Type

The amendment is a standard amendment in accordance with parts (a), (b), (e), (f) and (g) of the standard amendment definition contained in Regulation 34, which states:

- (a) "an amendment relating to a zone or reserve that is consistent with the objectives identified in the scheme for that zone or reserve;
- (b) an amendment that is consistent with a local planning strategy for the scheme that has been endorsed by the Commission;
- (c) an amendment to the scheme so that it is consistent with a region planning scheme that applies to the scheme area, other than an amendment that is a basic amendment;

- (d) an amendment to the scheme map that is consistent with a structure plan, activity centre plan or local development plan that has been approved under the scheme for the land to which the amendment relates if the scheme does not currently include zones of all the types that are outlined in the plan;*
- (e) an amendment that would have minimal impact on land in the scheme area that is not the subject of the amendment;*
- (f) an amendment that does not result in any significant environmental, social, economic or governance impacts on land in the scheme area;*
- (g) any other amendment that is not a complex or basic amendment.”*

4. State & Regional Planning Context

State Planning Strategy 2050

The provision of land for recreation is identified in the SPS as a key objective for the State to achieve greater liveability and sufficient good quality social infrastructure.

The Strategy identifies the need for coordinated investment into ‘soft’ infrastructure to help build a sense of place. Community meeting places in the form of community gardens, public open spaces, physical recreation facilities, civic squares and designated outdoor recreational areas foster a sense of belonging and identity.

This proposal is consistent with the visions and objectives of the State Planning Strategy.

Wheatbelt Land Use & Infrastructure Framework

The Framework acknowledges that sport and recreation activities play a critical role in the lifestyles of people living in regional Western Australia. The coordinated delivery of sport and recreation infrastructure is important in ensuring that opportunities for these activities meet the needs of local and regional communities. Beyond formal sports facilities, there is a need to encourage active living more generally, linked to townsite design and layout.

Additionally, there is a need for the continued development of recreation facilities to meet the needs of an aging population in the Region.

A key objective to achieve liveable communities is to encourage the location of major recreational and cultural facilities, employment and community services in well-planned and accessible settlements.

This proposal will facilitate the development of sport, recreation, health and independent living precinct to cater for the future needs of the community of Pingelly and surrounding towns and is therefore consistent with the aims and objectives of the Framework.

5. Local Planning Context

Pingelly Local Planning Strategy

The LPS was developed in 2007 on a regional basis with the Shires of Narrogin, Wickelup, Cuballing and Pingelly. The Strategy recognises that the town of Narrogin is the main centre of the Region and notwithstanding this, also recognises the opportunities in the other main towns including Pingelly.

The following points were noted specifically in relation to Pingelly and this amendment during the community consultation phase of the Strategy's development:

1. Recreation planning had implications for the Shire in the future.
2. Flexibility in planning regulations to encourage growth.
3. Need to identify a location for a mobile home park.

From an economic development perspective and strategising towards sustainable growth of the Region, potential industries identified in the Strategy (and relative to this proposal) are in the aged care, tourism, events and service sectors.

The development of the Precinct will provide social, economic and financial benefits to the community and is considered consistent with the aims and objectives of the LPS.

Pingelly Local Planning Scheme No. 3

The proposed site of the Pingelly Recreation and Convention Centre Precinct is currently reserved for Recreation and Open Space purposes.

Clause 3.4 of LPS3 relates to the use and development of local reserves as follows:

“3.4.1 A person must not –

- (a) use a Local Reserve; or*
- (b) commence or carry out development on a Local Reserve,*

without first having obtained planning approval under Part 9 of the Scheme.

3.4.2 In determining an application for planning approval the local government is to have due regard to –

- (a) the matters set out in clause 10.2; and*
- (b) the ultimate purpose intended for the Reserve.*

3.4.3 In the case of land reserved for the purposes of a public authority, the local government is to consult with that authority before determining an application for planning approval.”

The development of a portion of the precinct for aged accommodation and short-term tourist accommodation is not strictly consistent with the current purpose of the reserve, and therefore it is proposed to add Public Purposes and Civic and Community – Social Care Facilities to dedicated portions of the reserve through this scheme amendment.

The objective of the Public Purposes reserve (under the provisions of Schedule 1 – Model Provisions for Local Planning Schemes the *Planning and Development (Local Planning Schemes) Regulations 2015*) is “To provide for a range of essential physical and community infrastructure”.

The objective of the Civic and Community reserve (under the provisions of Schedule 1 – Model Provisions for Local Planning Schemes the *Planning and Development (Local Planning Schemes) Regulations 2015*) are “To provide for a range of community facilities which are compatible with surrounding development” and “To provide for public facilities such as halls, theatres, art galleries, educational, health and social care facilities, accommodation for the aged, and other services by organisations involved in activities for community benefit”.

The objective of the Civic and Community – Social Care Facilities reserve (under the provisions of Schedule 1 – Model Provisions for Local Planning Schemes the *Planning and Development (Local Planning Schemes) Regulations 2015*) is “Civic and Community which specifically provide for a range of essential social care facilities”.

Pingelly Community Strategic Plan 2023

One of the four goals of the CSP relative to this proposal is “A Healthy and Cohesive Community” and the outcomes of this goal are to:

- A cohesive and supportive community
- A safe community
- Access to recreation sporting and leisure opportunities
- Development and participation of young people
- Health and family support services that are accessible and meet the needs of the community
- Quality of life for the aged and disabled

The proposed development of the Precinct is consistent with the goals and will help the Shire to achieve the community’s desired outcomes.

Pingelly Corporate Business Plan 2013 – 2017

The key points of the Plan, and building on the Strategic Community Plan, are to deliver a range of services and priority enhancements, including the multi-purpose recreation centre; netball and basketball courts; and aged care.

As can be ascertained from these priorities and the goals of the SCP, the development of the Precinct for the purposes detailed in this document have been the subject of extensive strategic planning and community consultation.

6. Proposal

Description of the amendment

It is proposed to rezone a portion of Lot 524 on Plan 065485 from Reserve – Recreation and Open Space to Reserve – Public Purposes and Local Road; rezone Lots 491 and 492 on Plan 223046 and Lot 556 on Plan 408432 from Reserve – Recreation and Open Space to Reserve – Civic and Community (Social Care Facilities); rezone Lot 555 on Plan 408432 from Reserve – Recreation and Open Space to Reserve – Public Purposes (Medical Facilities); and amend the Scheme maps accordingly.

Planning Justification

The subject site has been used as a showground and sports ground by the Pingelly community for a long period and recently the Shire has been successful in obtaining grant monies to develop the site to cater for the social and sporting needs of the community.

In addition to the development of sporting facilities, it is proposed to use a portion of the site as a primary health centre by the Department of Health and to construct independent living units / aged care accommodation, which will enable residents to continue to live in their home town in their older years.

In the longer-term, tourist and workers' accommodation may be constructed to support community, civic, health and sporting activities within the Precinct.

As indicated earlier in this Report, the Local Planning Strategy identifies economic development important to the sustainable growth of the community. Initiatives in the aged care, tourism and event sectors will be important in the future.

The purpose of this amendment is to ensure that the provisions of the local planning scheme are consistent with the strategic planning and future development of the Precinct.

7. Conclusion

As indicated earlier in this Report, there is sufficient strategic context to support the proposed rezoning of the reserve as a standard amendment to facilitate the development of the site as a Community, Health and Recreation Precinct for the Pingelly community.

PLANNING AND DEVELOPMENT ACT 2005

SHIRE OF PINGELLY

PLANNING SCHEME NO. 3

AMENDMENT NO. 5

The Shire of Pingelly pursuant to Section 75 of the *Planning and Development Act 2005*, hereby amends the above local planning scheme by:

1. Rezone a portion of Lot 524 on Plan 065485 from Reserve – Recreation and Open Space to Reserve – Public Purposes and Local Road.
2. Rezone Lots 491 and 492 on Plan 223046 and Lot 556 on Plan 408432 from Reserve – Recreation and Open Space to Reserve – Civic and Community (Social Care Facilities).
3. Rezone Lot 555 on Plan 408432 from Reserve – Recreation and Open Space to Reserve – Public Purposes (Medical Facilities).
4. Amending the Scheme maps accordingly.

MAPPING

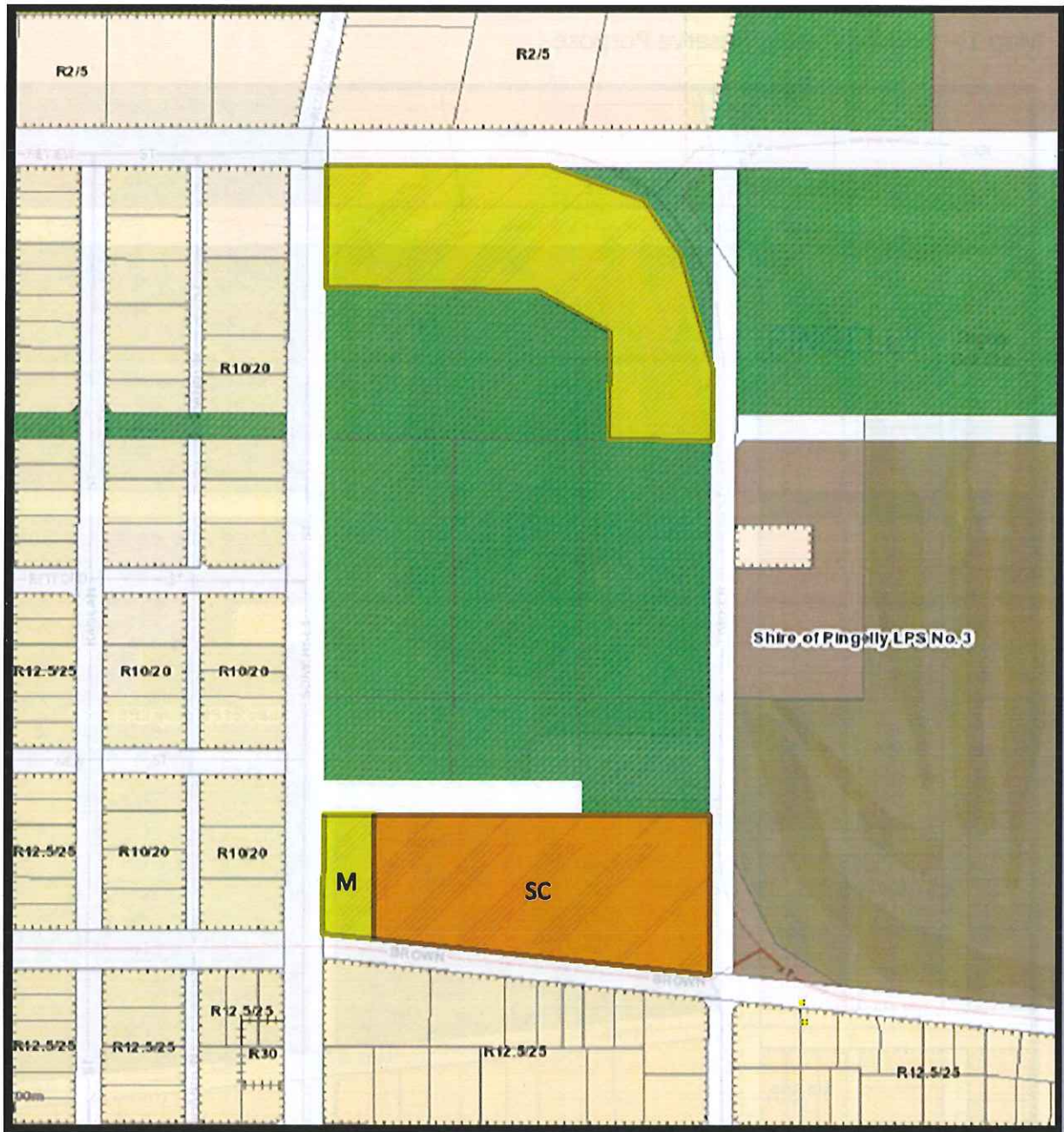
Map 1 – Existing Zoning/Reserve Purpose



SHIRE OF PINGELLY LOCAL PLANNING SCHEME NO. 3 – EXISTING ZONING/RESERVE PURPOSE

LEGEND: OPEN SPACE & RECREATION (Green shading with black diagonal lines).

Map 2 – Proposed Zoning/Reserve Purpose



SHIRE OF PINGELLY LOCAL PLANNING SCHEME NO. 3 – PROPOSED ZONING/RESERVE PURPOSE

LEGEND: PUBLIC OPEN SPACE (from RECREATION) (Green hatched); MEDICAL (Yellow hatched, text M); SOCIAL CARE FACILITIES (Orange hatched, text SC) and PUBLIC PURPOSES (Yellow hatched).

COUNCIL ADOPTION

This Standard Amendment was adopted by resolution of the Council of the Shire of Pingelly at the Ordinary Meeting of the Council held on the _____, 2017.

.....

SHIRE PRESIDENT

.....

CHIEF EXECUTIVE OFFICER

COUNCIL RECOMMENDATION

This Amendment is recommended for approval, with or without modification, by resolution of the Shire of Pingelly at the Ordinary Meeting of Council held on the _____, 2017 and the Common Seal of the Shire of Pingelly was hereto affixed by the authority of a resolution of the Council in the presence of:

.....

SHIRE PRESIDENT

.....

CHIEF EXECUTIVE OFFICER

WAPC RECOMMENDATION FOR APPROVAL

.....

DELEGATED UNDER S.16 OF

THE P & D ACT 2005

DATE:.....

APPROVAL GRANTED

.....

MINISTER FOR PLANNING

DATE:.....

Attachment 3

15.1 Monthly Statement of Financial Activity

Monthly Statements of Financial Activity

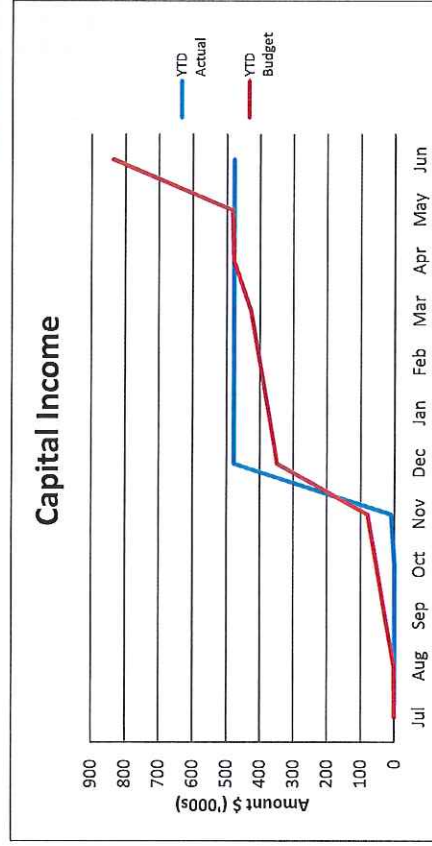
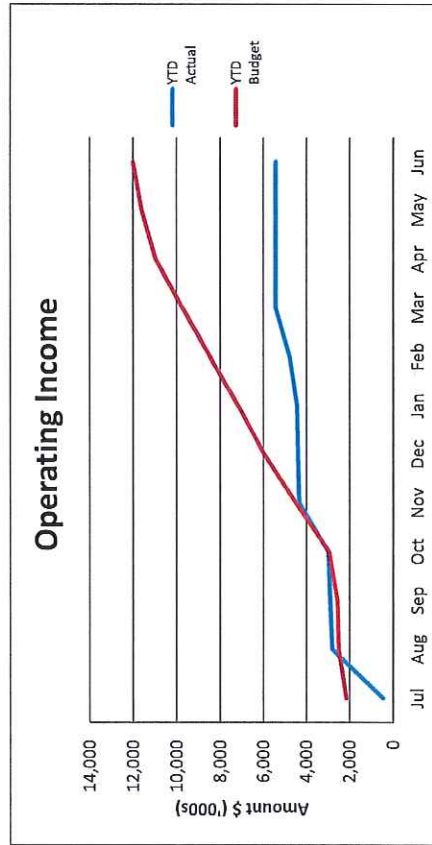
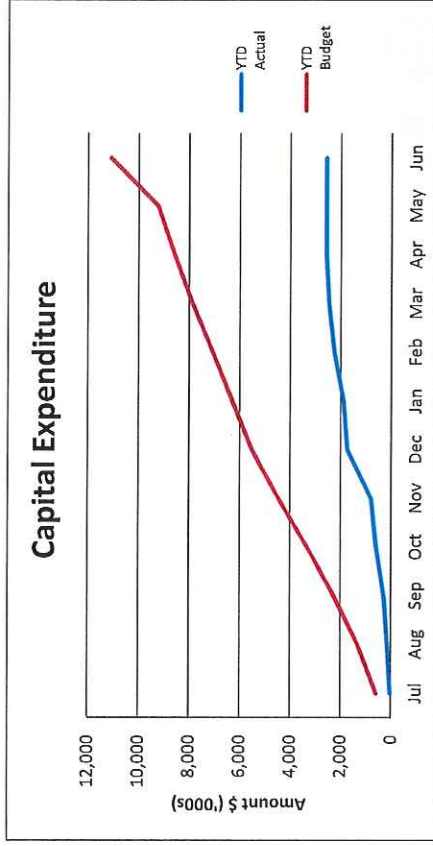
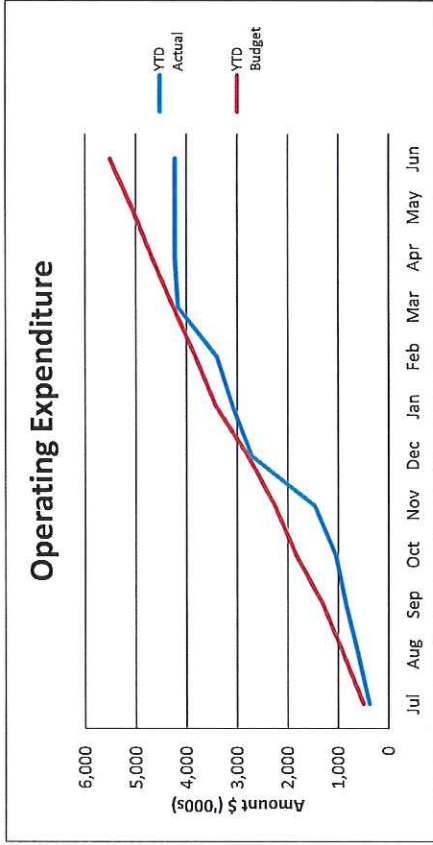


SHIRE OF PINGELLY
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

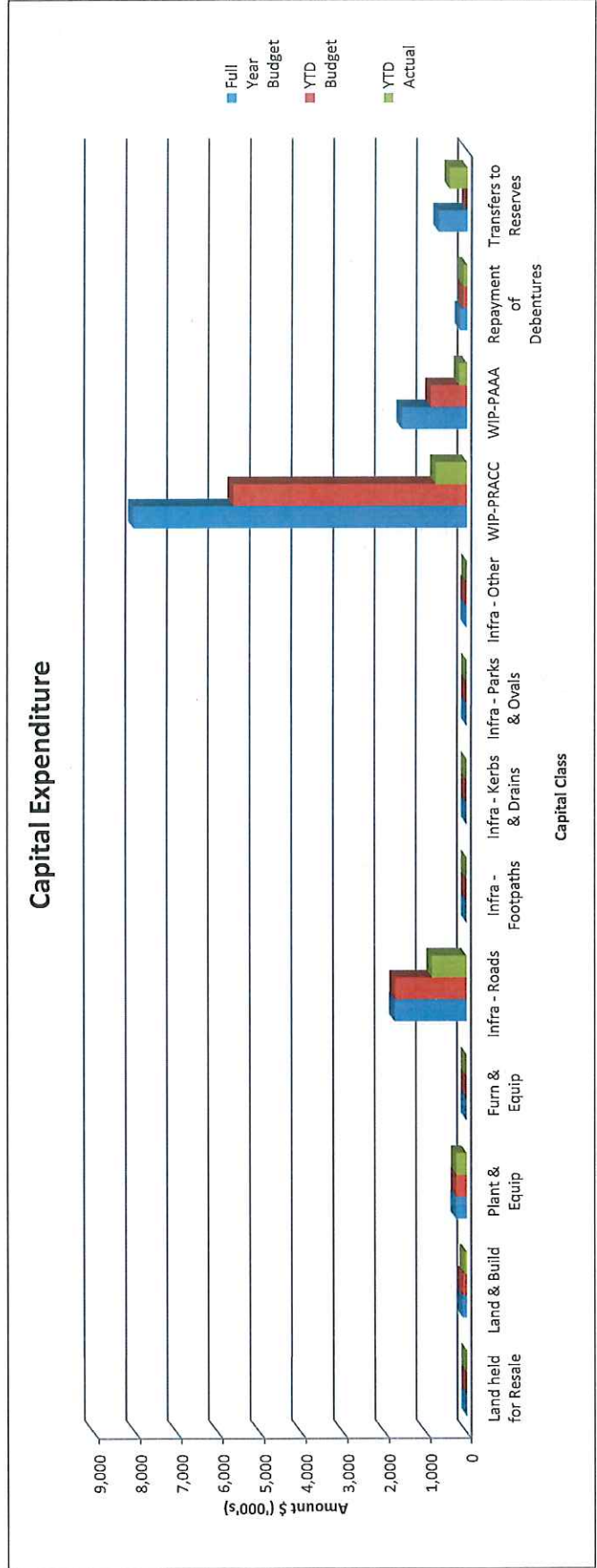
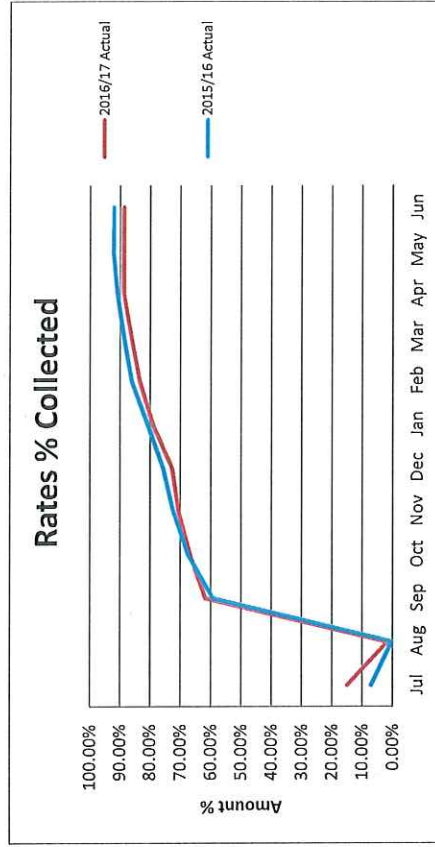
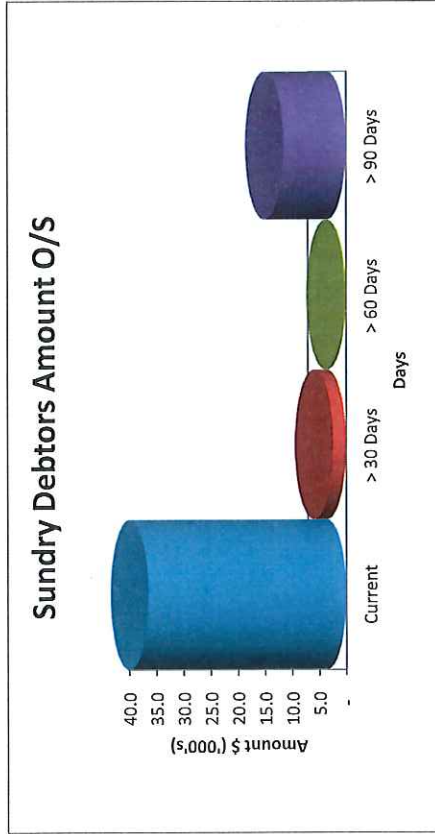
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Income and Expenditure Graphs to 31 March 2017



Other Graphs to 31 March 2017



SHIRE OF PINGELLY

Summary of Balancing Contained Within The Monthly Reports

	2016/17 Adopted Budget \$	2016/17 Revised Budget \$	March 2017 Y-T-D Budget \$	March 2017 Actual \$
Finance Statement				
<u>Balancing to Rating Note</u>				
Rates Balance per Finance Statement	1,864,909	1,864,908	1,864,908	1,865,162
Balance per Note 6 (Rating Information)	1,864,908	1,864,908	1,864,908	1,865,162
Variance	1	0	0	0
<u>Balancing of Closing Position</u>				
Closing Balance per Finance Statement	0	0	(812,594)	1,799,461
Closing Balance per General Fund Summary	(1)	0	(812,594)	1,799,461
Variance	1	0	0	(0)
<u>Balancing of Operating Income</u>				
Operating Income per Finance Statement	12,381,717	12,009,024	9,714,856	5,417,664
Operating Income per General Fund Summary	12,381,717	12,009,024	9,714,856	5,417,665
Variance	0	0	0	(1)
<u>Balancing of Operating Expenditure</u>				
Operating Expense per Finance Statement	(5,280,008)	(5,509,676)	(4,246,848)	(4,162,047)
Operating Expense per General Fund Summary	(5,280,008)	(5,509,676)	(4,246,848)	(4,162,047)
Variance	0	0	0	(0)
<u>Balancing of Capital Income</u>				
Capital Income per Finance Statement	932,940	923,557	226,844	522,192
Capital Income per General Fund Summary	932,940	923,557	226,844	522,192
Variance	0	0	0	0
<u>Balancing of Capital Expenditure</u>				
Capital Expense per Finance Statement	(12,865,426)	(12,687,393)	(8,744,089)	(2,667,134)
Capital Expense per General Fund Summary	(12,865,426)	(12,687,393)	(8,744,089)	(2,667,135)
Variance	0	0	0	2

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

	NOTE	2016/17 Adopted Budget \$	2016/17 Revised Budget \$	March 2017 Y-T-D Budget \$	March 2017 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %	
Operating								
Revenues/Sources								
Governance		93,800	88,740	66,706	48,431	(18,275)	(27.40%)	▼
General Purpose Funding		1,285,537	1,267,205	952,005	922,320	(29,685)	(3.12%)	
Law, Order, Public Safety		102,122	102,122	61,723	50,060	(11,663)	(18.90%)	▼
Health		11,700	11,700	8,766	11,007	2,241	25.56%	
Education and Welfare		1,328,174	1,328,174	883,381	240,758	(642,623)	(72.75%)	▼
Housing		0	0	0	0	0	0.00%	
Community Amenities		174,400	174,400	167,454	158,955	(8,499)	(5.08%)	
Recreation and Culture		5,512,030	5,416,571	4,472,711	868,920	(3,603,791)	(80.57%)	▼
Transport		1,656,871	1,656,871	1,163,492	1,193,177	29,685	2.55%	
Economic Services		293,675	38,150	28,602	28,253	(349)	(1.22%)	
Other Property and Services		58,500	60,183	45,108	30,621	(14,487)	(32.12%)	▼
		10,516,809	10,144,116	7,849,948	3,552,502	(4,297,446)	(54.74%)	
(Expenses)/(Applications)								
Governance		(682,916)	(696,546)	(551,380)	(397,744)	153,636	27.86%	▼
General Purpose Funding		(150,901)	(150,901)	(110,763)	(114,861)	(4,098)	(3.70%)	
Law, Order, Public Safety		(257,691)	(244,191)	(184,563)	(146,090)	38,473	20.85%	▼
Health		(128,846)	(128,846)	(96,856)	(101,029)	(4,173)	(4.31%)	
Education and Welfare		(49,134)	(63,384)	(44,669)	(36,398)	8,271	18.52%	▼
Housing		0	0	0	0	0	0.00%	
Community Amenities		(422,643)	(422,643)	(311,864)	(312,780)	(916)	(0.29%)	
Recreation & Culture		(1,031,095)	(1,031,095)	(773,201)	(1,228,644)	(455,443)	(58.90%)	▲
Transport		(2,274,833)	(2,274,833)	(1,719,981)	(1,427,575)	292,406	17.00%	▼
Economic Services		(262,790)	(476,978)	(414,208)	(388,698)	25,510	6.16%	
Other Property and Services		(19,159)	(20,259)	(39,363)	(8,228)	31,135	79%	▼
		(5,280,008)	(5,509,676)	(4,246,848)	(4,162,047)	84,801	(2.00%)	
Net Operating Result Excluding Rates		5,236,801	4,634,440	3,603,100	(609,545)	(4,212,645)	(116.92%)	
Adjustments for Non-Cash								
(Revenue) and Expenditure								
(Profit)/Loss on Asset Disposals	2	(202,200)	269,538	269,222	700,121	430,899	(160.05%)	▲
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	(1)	(1)	0.00%	
Depreciation on Assets		2,110,000	2,110,000	1,582,470	1,103,715	(478,755)	30.25%	▼
Capital Revenue and (Expenditure)								
Purchase Land Held for Resale	1	0	0	0	0	0	0.00%	
Purchase of Land and Buildings	1	(112,389)	(104,389)	(98,579)	(50,554)	48,025	48.72%	▼
Purchase of Furniture & Equipment	1	(7,989)	(7,989)	(7,989)	(7,432)	557	6.97%	
Purchase of Plant & Equipment	1	(254,400)	(265,340)	(260,337)	(253,563)	6,774	2.60%	
Purchase of Infrastructure Assets - Roads	1	(1,752,724)	(1,752,724)	(1,740,919)	(849,985)	890,934	51.18%	▼
Purchase of Infrastructure Assets - Footpaths	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Parks & Ovals	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Bridges	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Other	1	(22,880)	(22,880)	(22,880)	0	22,880	100.00%	▼
Purchase of WIP Recreation and Culture	1	(8,250,154)	(8,046,068)	(5,636,503)	(787,173)	4,849,330	86.03%	▼
Purchase of WIP Aged Accommodation	1	(1,585,954)	(1,585,954)	(890,293)	(195,148)	695,145	78.08%	▼
Proceeds from Disposal of Assets	2	492,000	479,617	182,875	478,759	295,884	161.80%	▲
Repayment of Debentures	3	(173,181)	(173,181)	(86,589)	(85,609)	980	1.13%	
Self-Supporting Loan Principal Income		87,940	87,940	43,969	43,433	(536)	(1.22%)	
Transfer from Restricted Asset - Unspent Loans		2,500,000	2,500,000	0	500,000	500,000	0.00%	
Transfers to Restricted Assets (Reserves)	4	(705,755)	(728,868)	0	(437,670)	(437,670)	0.00%	
Transfers from Restricted Asset (Reserves)	4	353,000	356,000	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	384,950	384,951	384,951	(38,025)	0.00%	
Net Current Assets - Unspent Grants		0	0	0	0	0		
LESS Net Current Assets Year to Date	5	0	0	(812,594)	1,799,461	2,612,055	321.45%	▲
Amount Raised from Rates		(1,864,909)	(1,864,908)	(1,864,908)	(1,865,162)	(254)	0.01%	

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

Material Variances Symbol

Above Budget Expectations ▲
Below Budget Expectations ▼

SHIRE OF PINGELLY
FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017
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

	Account	Program
REPORTABLE OPERATING REVENUE VARIATIONS		
Governance - variance below budget expectations		(18,275)
Members Reimbursements and rebates more than Budget YTD (Timing Difference)	3,040	
Admin Reimbursements and rebates yet to be received as per budget forecast (Timing Difference)	(15,572)	
Transport Licensing commission yet to be paid. (Timing Difference)	(2,375)	
Education and Welfare - Variance below budget expectations		(642,623)
PAAA Grant from WA Country Health Service YTD Actual less than YTD Budget (Timing Difference) Project to be rolled over into 2017/2018 Budget	(693,390)	
Recreation and Culture - variance above budget expectations		(3,603,791)
PRACC Grants YTD Actual less than YTD Budget - NSRF (Timing Difference) Project to be rolled over into 2017/2018 Budget	(2,462,776)	
PRACC Grants YTD Actual less than YTD Budget - Lottery West, DSR \$174,999 (Timing Difference) Project to be rolled over into 2017/2018 Budget	(833,330)	
PRACC Grants YTD Actual less than YTD Budget - Dept of Sport & Rec (Timing Difference) Project to be rolled over into 2017/2018 Budget	(291,665)	
Other Culture Reimb Insurance Stables Claim income more than budgeted (Permanent Difference) Project to	20,691	
Transport - variance above budget expectations		29,685
Regional Road Group funding Actual YTD received sooner than budget YTD (Timing Difference)	44,201	
Main Roads Grants funding Actual YTD less than YTD Budget (Timing Difference)	(60,750)	
Roads to Recovery funding Actual YTD received more than budget YTD (Timing Difference)	49,178	
Federal Blackspot Funding Actual YTD less more YTD Budget (Timing Difference)	45,656	
Road Projects Other Grants Actual YTD less than Budget YTD (Timing Difference)	(48,600)	
Economic Services - variance below budget expectations		(349)
Income from Public standpipe - Less than anticipated	(315)	
Building Licenses - Less than anticipated - Income based on previous year	(1,517)	
Other Property and Services - variance below budget expectations		(14,487)
Private Works - Less than anticipated - Income based on previous year (Timing Difference)	(10,158)	
Fuel Tax Credits Actual YTD more than Budget YTD	1,978	
Reimbursements & Rebates Ex Gst less than Budget YTD	(3,744)	
REPORTABLE OPERATING EXPENSE VARIATIONS		
Governance - variance below budget expectations		153,636
Administration Allocated more YTD actual than YTD budget (Timing Difference)	84,154	
Refreshments - YTD Actual more than YTD Budget for this reporting period	(2,872)	
Donations - Less than anticipated - None paid under this schedule	747	
Admin Salaries and Wages Actual YTD less than budget YTD (Timing difference)	1,773	
Law, Order, Public Safety - variance below budget expectations		38,473
Depreciation OLOPS YTD less than Budget YTD	10,945	
CESM Exp YTD less than Budget YTD	-	
Interest on S/S Loan 122 less than YTD Budget - (Timing Difference)	3,169	
Emergency Services training \$14,000 hrs not occurred and revenue not received	14,000	
Transport - variance below budget expectations		292,406
Road Maintenance YTD Actual more than YTD Budget (Timing Difference)	38,994	
Townsite Maintenance YTD Actual more than YTD Budget (Timing Difference)	25,540	
Capex - 157 Bullaring Road Slk 26.618 Tree Roots Failure - Roads To Recovery	5,016	
Capex - 22 Dwarlaking Rd Culvert Upgrade Slk 5.8 - Roads To Recovery	23,493	
Capex - 157 Bullaring Road Reseal Slk 23 - Roads To Recovery	1,425	
Capex - 10 Shaddick Rd Realign & Regravel Slk 14.0-17.5 - Crsf Funding	319,360	
Capex - York Williams Rd Reseal & Regravel Slk 00.0-8.25	6,403	
Capex - York Williams Rd Drain Maint Slk 0.00-8.25	4,221	
Capex - 156 Wickepin Pingelly Rd - Regional Road Group	85,463	
Capex - 156 Wickepin Pingelly Rd - National Black Spot	174,648	
Bulyee Road - Roads To Recovery	(13,433)	
North Wandering Road 9.00-13.00 Slk	(246)	
Economic Services - variance below budget expectations		25,510
Other Economic Services Loss on Sale of Asset Actual YTD more than Budget YTD	(1)	
REPORTABLE NON-CASH VARIATIONS		
(Profit)/Loss on Asset Disposals		
Sale of 2 Paragon Street YTD Actual Loss of \$214,188 instead of budgeted Profit \$243,000 - NB: 2016/17 Statutory Budget no WDV	149,773	430,899
Depreciation on Assets		
Depreciation - Lower than anticipated for this reporting period - (Timing Difference)		(478,755)
REPORTABLE CAPITAL EXPENDITURE VARIATIONS		
Purchase of Land & Buildings		
Land & Buildings YTD Actuals under YTD Budget (Timing Difference)		48,025
Purchase of Road Infrastructure Assets		
Road Infrastructure YTD Actuals under YTD Budget (Timing Difference)		890,934
Purchase of Works in Progress Assets - PRACC		
PRACC Project Expenditure YTD Actual less than YTD Budget - (Timing Difference)		4,849,330
Purchase of Works in Progress Assets - PAAA		
PAAA Project Expenditure YTD Actual less than YTD Budget - (Timing Difference)		695,145
REPORTABLE CAPITAL REVENUE VARIATIONS		
Proceeds from Disposal of Assets		
Proceeds from Disposal of assets YTD Actual more than YTD Budget (Timing Difference)		295,884
2 Paragon Street - Disposed of this Financial Year - Settlement Dec 2016 (Permanent Difference)	242,443	
16 Eliot Street - Disposed of this Financial Year - Settlement Dec 2016 (Permanent Difference)	164,419	

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

1. ACQUISITION OF ASSETS	2016/17 Adopted Budget \$	2016/17 Revised Budget \$	2016/17 YTD Budget \$	March 2017 YTD 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	21,271	21,271	0.00
Capex - Phone System	7,989	7,989	7,989	7,432.43
Capex - Admin Plant Purchases	97,000	104,240	104,240	104,240.07
Law, Order & Public Safety				
<u>Fire Prevention</u>				
Plant Purchase - Weather Stations X 3	0	0	0	0.00
<u>Animal Control</u>				
Capex - Dog/Cat Pound Upgrade	14,000	14,000	9,330	691.18
Education & Welfare				
<u>Education</u>				
Building Purchase - Education Schedule 8	3,400	3,400	2,266	0.00
<u>Other Aged & Disabled Services</u>				
Capex - Paaa Development	3,247	3,247	3,246	3,415.04
Capex - Paaa Project Manager	106,174	106,174	74,319	67,643.95
Capex - Paaa Architects & Consultants	140,000	140,000	98,000	122,725.36
Capex - Paaa Building Construction	804,533	804,533	459,732	0.00
Capex - Paaa Quantity Surveyor	25,000	25,000	14,284	0.00
Capex - Paaa Demolition	10,000	10,000	5,712	0.00
Capex - Paaa Utility Services	200,000	200,000	140,000	1,363.64
Capex - Paaa Earth Works	85,000	85,000	51,000	0.00
Capex - Paaa Carpark & Drainage	50,000	50,000	30,000	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	14,000	0.00
Community Amenities				
<u>Sanitation - Household Refuse</u>				
Capex - Waste Transfer Station	8,000	8,000	8,000	7,587.95
Recreation and Culture				
<u>Other Recreation & Sport</u>				
Capex - Gardener Vehicle	33,500	37,200	37,200	37,204.55
<u>Works in Progress - Recreation Centre</u>				
Capex - Pracc Development	15,336	57	45	14,571.33
Capex - Pracc Project Manager	144,417	144,417	101,087	93,788.84
Capex - Pracc Architects & Consultants	140,000	140,000	98,000	301,555.63
Capex - Praac Building Construction	7,000,000	6,811,193	5,108,391	120,150.00
Capex - Pracc Quantity Surveyor	25,000	25,000	17,500	22,000.00
Capex - Pracc Demolition	35,000	35,000	24,500	89,957.19
Capex - Pracc Utility Services	250,000	250,000	175,000	8,225.28
Capex - Pracc Earth Works	27,000	27,000	18,900	97,479.60
Capex - Pracc Carpark And Drainage	162,901	162,901	93,080	30,197.18
Capex - Pracc Landscaping Soft & Hard	90,000	90,000	0	8,497.73
Capex - Pracc Playground	45,000	45,000	0	0.00
Capex - Pracc Opening & Promotion	5,500	5,500	0	750.00
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 MARCH 2017

1. ACQUISITION OF ASSETS (Continued)	2016/17 Adopted Budget \$	2016/17 Revised Budget \$	2016/17 YTD Budget \$	March 2017 Actual \$
Transport				
<i>Construction - Roads, Bridges, Depots</i>				
Capex - Bridge 1191 - Replace Box	163,000	163,000	162,998	97,429.17
Capex - 156 Wickepin Pingelly Rd -	351,200	351,200	351,195	176,552.15
Capex - York Williams Rd Reseal &	138,530	138,530	138,528	132,127.21
Capex - York Williams Rd Drain Maint Slk	193,712	193,712	193,710	189,490.58
Capex - 157 Bullaring Road Failure -	16,825	16,825	16,822	9,274.24
Capex - 157 Bullaring Road Reseal Slk 23 -	62,190	62,190	52,190	50,764.70
Capex - 157 Bullaring Road Slk 26.618	46,600	36,600	36,598	31,583.64
Capex - 22 Dwarlaking Rd Culvert	23,530	23,530	11,764	37.04
Bulyee Road - Roads To Recovery	0	20,000	20,000	33,433.41
Capex - 156 Wickepin Pingelly Rd -	177,759	177,759	177,756	92,295.94
Capex - 10 Shaddick Rd Realine &	338,394	338,394	338,388	19,033.72
Capex - Quadrant St Construction	7,000	7,000	6,996	0.00
Parking Bays Parade St	0	0	0	721.99
Capex - Reseal Of Railway St - Roads To	14,856	14,856	14,854	0.00
Capex - Paragon St Road Failure - Roads	11,345	11,345	11,342	7,890.77
Capex - 155 Brown Street Renewal -	163,000	163,000	163,000	7,988.69
Capex - 123 Webb St Reseal - Roads To	15,040	15,040	15,038	1,116.02
Capex - 87 Paragon Street Reseal - Roads	29,743	29,743	29,740	0.00
Capex - Depot Bund Pipe And Fuel Tank	42,318	42,318	42,316	36,973.10
Capex - Communications Tower - Depot	8,500	8,500	8,496	0.00
<i>Road Plant Purchases</i>				
Capex - Purchase Traffic Counters	7,500	7,500	7,500	4,034.36
Capex - Hitachi Compactor Zv350Pr-De	10,000	10,000	10,000	9,804.00
Capex - Water Tank Spray Bar Upgrade	7,000	7,000	7,000	5,381.07
Capex - Pt18 Pn437 Mitsubishi Fuso 918	79,400	79,400	79,398	79,630.00
Capex - Pt13 Upgrade Truck Tip Tray	5,000	5,000	0	0.00
Capex - P15 Upgrade Loader	5,000	5,000	5,000	4,033.22
Capex - Second Hand Forklift	10,000	10,000	9,999	9,236.03
Economic Services				
<i>Tourism & Area Promotion</i>				
Capex - Caravan Park Drainage	22,880	22,880	22,880	0.00
<i>Other Economic Services</i>				
Capex - Museum Historic Collection Aircon	5,400	5,400	5,400	4,726.00
Capex - Purchase Of Land	1,500	1,500	1,500	576.00
	<u>11,986,490</u>	<u>11,785,344</u>	<u>8,657,500</u>	<u>2,143,856.16</u>
By Class				
Land	1,500	1,500	1,500	576.00
Buildings	110,889	102,889	97,079	49,978.23
Furniture & Equipment	7,989	7,989	7,989	7,432.43
Plant & Equipment	254,400	265,340	260,337	253,563.30
Work in Progress - PPE	0	0	0	0.00
Infrastructure - Roads	1,752,724	1,752,724	1,740,919	849,985.43
Infrastructure - Footpaths	0	0	0	0.00
Infrastructure - Kerbs & Drains	0	0	0	0.00
Infrastructure - Parks & Ovals	0	0	0	0.00
Infrastructure - Bridges	0	0	0	0.00
Infrastructure - Other	22,880	22,880	22,880	0.00
Works in Progress - Recreation Centre	8,250,154	8,046,068	5,636,503	787,172.78
Works in Progress - Aged Care Accommodation	1,585,954	1,585,954	890,293	195,147.99
	<u>11,986,490</u>	<u>11,785,344</u>	<u>8,657,500</u>	<u>2,143,856.16</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

2. DISPOSALS OF ASSETS

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

Asset No	By Program	Written Down Value		Sale Proceeds		Profit(Loss)	
		2016/17 Budget	March 2017 Actual	2016/17 Budget	March 2017 Actual	2016/17 Budget	March 2017 Actual
		\$	\$	\$	\$	\$	\$
	Governance						
1015	16 Eliot St - House	134,850	134,850.04	107,000	128,272.49	(27,850)	(6,577.55)
10182	16 Eliot St (Land)	38,000	38,000.00	38,000	36,146.48	0	(1,853.52)
1037	5 Webb St (Land)	32,000	0.00	20,000	0.00	(12,000)	0.00
PCEO15	PCEO15 - CEO Vehicle	40,000	35,528.41	30,000	35,454.55	(10,000)	(73.86)
EMCCS02	EMCCS02 - DCCS Vehicle	17,000	0.00	14,000	0.00	(3,000)	0.00
EMEDS02	EMEDS02 - DTS Vehicle	0	17,225.26	0	10,442.82	0	(6,782.44)
	Recreation & Culture						
PC15	PC15 - Parks & Gardener Ute	450	0.00	15,000	0.00	14,550	0.00
	Transport						
PT18	PT18 Fuso 918 Crew Cab Tip Truck	27,500	31,669.16	25,000	26,000.00	(2,500)	(5,669.16)
	Economic Services						
10922	Industrial Shed - 2 Paragon Street	0	387,967.16	243,000	205,986.35	243,000	(181,980.81)
10933	Industrial Shed - Lot 853 (Land)	0	68,664.31	0	36,456.30	0	(32,208.01)
1016	Community Centre & Pav-demolished	0	464,975.49	0	0.00	0	(464,975.49)
		289,800	1,178,879.83	492,000	478,758.99	202,200	(700,120.84)

Asset No	By Class of Asset	Written Down Value		Sale Proceeds		Profit(Loss)	
		2016/17 Budget	March 2017 Actual	2016/17 Budget	March 2017 Actual	2016/17 Budget	March 2017 Actual
		\$	\$	\$	\$	\$	\$
	Plant & Equipment						
PCEO15	PCEO15 - CEO Vehicle	40,000	35,528.41	30,000	35,455	(10,000)	(73.86)
EMCCS02	EMCCS02 - DCCS Vehicle	17,000	0.00	14,000	0	(3,000)	0.00
EMEDS02	EMEDS02 - DTS Vehicle	0	17,225.26	0	10,443	0	(6,782.44)
PC15	PC15 - Parks & Gardener Ute	450	0	15,000	0	14,550	0
PT18	PT18 Fuso 918 Crew Cab Tip Truck	27,500	31,669.16	25,000	26,000.00	(2,500)	(5,669.16)
	Land & Buildings						
1015	16 Eliot St - House	134,850	134,850.04	107,000	128,272.49	(27,850)	(6,577.55)
10182	16 Eliot St (Land)	38,000	38,000.00	38,000	36,146.48	0	(1,853.52)
1037	5 Webb St (Land)	32,000	0.00	20,000	0.00	(12,000)	0.00
10922	Industrial Shed - 2 Paragon Street	0	387,967.16	243,000	205,986.35	243,000	(181,980.81)
10933	Industrial Shed - Lot 853 (Land)	0	68,664.31	0	36,456.30	0	(32,208.01)
1016	Community Centre & Pav-demolished	0	464,975.49	0	0.00	0	(464,975.49)
		289,800	1,178,879.83	492,000	478,758.99	202,200	(700,120.84)

Summary

Profit on Asset Disposals	257,550	0.00
Loss on Asset Disposals	(55,350)	(700,120.84)
	<u>202,200</u>	<u>(700,120.84)</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

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	36,743	380,485	418,087	20,382	7,022
Education & Welfare									
Loan 120 - SSL Pingelly Cottage Homes	209,802	0	0	13,595	6,689	196,207	203,113	13,358	6,713
Recreation & Culture									
Loan 123 - Recreation and Cultural Centre	2,418,237	0	0	85,241	42,177	2,332,996	2,376,060	100,920	50,626
	3,082,869	0	0	173,181	85,609	2,909,688	2,997,260	134,660	64,361

(*) 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 MARCH 2017

	2016/17 Adopted Budget \$	March 2017 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	164,761	164,761
Amount Set Aside / Transfer to Reserve	5,693	2,265
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>170,454</u>	<u>167,026</u>
(b) Plant Reserve		
Opening Balance	163,399	163,399
Amount Set Aside / Transfer to Reserve	255,646	2,247
Amount Used / Transfer from Reserve	<u>(151,000)</u>	<u>0</u>
	<u>268,045</u>	<u>165,646</u>
(c) Building and Recreation Reserve		
Opening Balance	48,140	48,140
Amount Set Aside / Transfer to Reserve	408,486	431,775
Amount Used / Transfer from Reserve	<u>(200,000)</u>	<u>0</u>
	<u>256,626</u>	<u>479,915</u>
(d) Electronic Equipment Reserve		
Opening Balance	1,041	1,041
Amount Set Aside / Transfer to Reserve	5,000	14
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>6,041</u>	<u>1,055</u>
(e) Community Bus Reserve		
Opening Balance	5,929	5,929
Amount Set Aside / Transfer to Reserve	5,007	82
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>10,936</u>	<u>6,011</u>
(f) Swimming Pool Reserve		
Opening Balance	43,666	43,666
Amount Set Aside / Transfer to Reserve	5,400	600
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>49,066</u>	<u>44,266</u>
(g) Joint Venture Housing Reserve		
Opening Balance	49,917	49,917
Amount Set Aside / Transfer to Reserve	5,523	686
Amount Used / Transfer from Reserve	<u>(2,000)</u>	<u>0</u>
	<u>53,440</u>	<u>50,603</u>
Refuse Site Rehab/Closure Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	15,000	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>15,000</u>	<u>0</u>
Total Cash Backed Reserves	<u><u>829,608</u></u>	<u><u>914,522</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 MARCH 2017

	2016/17 Adopted Budget \$	March 2017 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	5,693	2,265
Plant Reserve	255,646	2,247
Building and Recreation Reserve	408,486	431,775
Electronic Equipment Reserve	5,000	14
Community Bus Reserve	5,007	82
Swimming Pool Reserve	5,400	600
Joint Venture Housing Reserve	5,523	686
Refuse Site Rehab/Closure Reserve	15,000	0
	<u>705,755</u>	<u>437,669</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>437,669</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

Refuse Site Rehab/Closure Reserve

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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

	2015/16 B/Fwd Per 2016/17 Budget \$	2015/16 B/Fwd Per Financial Report \$	March 2017 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	30,459	(132,831)	441,131
Cash - Restricted Unspent Grants	272,727	660,239	629,077
Cash - Restricted Unspent Loans	2,500,000	2,500,000	2,000,000
Cash - Restricted Reserves	476,854	476,854	914,524
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	136,256	118,368	266,889
Sundry Debtors	132,206	132,972	538,553
Provision for Doubtful Debts	0	(9,661)	(9,661)
Gst Receivable	24,088	31,662	22,483
Loans - clubs/institutions	83,747	83,747	
Accrued Income/Payments In Advance	0	5,912	0
Investments	5,000	0	0
Inventories	2,321	1,148	(4,228)
	<u>3,663,658</u>	<u>3,868,410</u>	<u>4,798,768</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)		0	0
Sundry Creditors	(84,810)	(312,625)	978
Accrued Interest On Loans	0	(3,950)	0
Accrued Salaries & Wages	(11,638)	(16,912)	0
Income In Advance	0	0	0
Gst Payable	0	(14,103)	(45,643)
Payroll Creditors	0	0	0
Accrued Expenses	(29,953)	(30,495)	0
PAYG Liability	(44,673)	(44,673)	(34,582)
Other Payables	0	(100)	(5,536)
Current Employee Benefits Provision	(228,642)	(164,274)	(164,274)
Current Loan Liability	(165,510)	(173,181)	(87,572)
	<u>(565,226)</u>	<u>(760,313)</u>	<u>(336,629)</u>
NET CURRENT ASSET POSITION	3,098,432	3,108,097	4,462,139
Less: Cash - Reserves - Restricted	(476,854)	(476,854)	(914,524)
Less: Cash - Unspent Grants/Loans - Fully Restricted	(2,500,000)	(2,500,000)	(2,000,000)
Less: Current Loans - Clubs / Institutions	(83,747)	(83,747)	0
Less: Investments	(5,000)	0	0
Add Back : Component of Leave Liability not Required to be Funded	228,642	164,274	164,274
Add Back : Current Loan Liability	165,510	173,181	87,572
Adjustment for Trust Transactions Within Muni	(4,007)	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>422,976</u>	<u>384,951</u>	<u>1,799,461</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

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
							207	200
							(20,348)	0
Total Amount of General Rates Specified Area Rates							1,845,021	1,864,908
							0	0
Total Rates							1,845,021	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 MARCH 2017

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	2,037	337,977	(340,014)	0
BCITF Levy	0	0	0	0
Rates	0	0	0	0
Funds Held on Behalf of Groups	0	40	0	40
Unclaimed Monies	100	0	0	100
Builders Registration Board	0	0	0	0
Social Club	0	0	0	0
Nomination Deposits	160	0	(160)	0
Bond Monies (Including Key Deposits)	11,262	6,118	(10,997)	6,383
	<u>13,559</u>	<u>344,135</u>	<u>(351,171)</u>	<u>6,523</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

8. OPERATING STATEMENT

	March 2017 Actual \$	2016/17 Adopted Budget \$	2015/16 Actual \$
OPERATING REVENUES			
Governance	48,431	93,800	109,073
General Purpose Funding	2,787,482	3,150,445	2,427,841
Law, Order, Public Safety	50,060	102,122	108,374
Health	11,007	11,700	11,162
Education and Welfare	240,758	1,328,174	300,450
Housing	0	0	0
Community Amenities	158,955	174,400	171,343
Recreation and Culture	868,920	5,512,030	78,567
Transport	1,193,177	1,656,871	1,095,123
Economic Services	28,253	293,675	97,759
Other Property and Services	30,621	58,500	56,944
TOTAL OPERATING REVENUE	5,417,664	12,381,717	4,456,636
OPERATING EXPENSES			
Governance	397,744	682,916	569,219
General Purpose Funding	114,861	150,901	150,054
Law, Order, Public Safety	146,090	257,691	236,203
Health	101,029	128,846	130,248
Education and Welfare	36,398	49,134	42,500
Housing	0	0	0
Community Amenities	312,780	422,643	330,773
Recreation & Culture	1,228,644	1,031,095	1,072,605
Transport	1,427,575	2,274,833	1,993,275
Economic Services	388,698	262,790	247,498
Other Property and Services	8,228	19,159	29,470
TOTAL OPERATING EXPENSE	4,162,047	5,280,008	4,801,843
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>1,255,617</u>	<u>7,101,709</u>	<u>(345,207)</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

9. STATEMENT OF FINANCIAL POSITION

	March 2017 Actual \$	2015/16 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	3,984,732	3,504,262
Investments	5,000	5,000
Trade and Other Receivables	862,771	367,192
Inventories	(4,228)	1,148
Trust at Bank	6,523	13,558
TOTAL CURRENT ASSETS	<u>4,854,798</u>	<u>3,891,160</u>
NON-CURRENT ASSETS		
Other Receivables	614,928	614,928
Inventories	0	0
Property, Plant and Equipment	10,096,527	10,243,368
Infrastructure	70,979,214	70,971,112
TOTAL NON-CURRENT ASSETS	<u>81,690,669</u>	<u>81,829,408</u>
TOTAL ASSETS	<u>86,545,467</u>	<u>85,720,568</u>
CURRENT LIABILITIES		
Trade and Other Payables	84,783	422,858
Long Term Borrowings	87,572	173,181
Provisions	164,274	164,274
Trust Liability	6,523	13,558
TOTAL CURRENT LIABILITIES	<u>343,152</u>	<u>773,871</u>
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	2,909,687	2,909,687
Provisions	43,748	43,748
TOTAL NON-CURRENT LIABILITIES	<u>2,953,435</u>	<u>2,953,435</u>
TOTAL LIABILITIES	<u>3,296,587</u>	<u>3,727,306</u>
NET ASSETS	<u>83,248,880</u>	<u>81,993,262</u>
EQUITY		
Retained Surplus	26,643,383	25,825,435
Reserves - Cash Backed	914,524	476,854
Revaluation Surplus	55,690,973	55,690,973
TOTAL EQUITY	<u>83,248,880</u>	<u>81,993,262</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

10. FINANCIAL RATIOS

	2017 YTD	2016	2015	2014
Current Ratio	7.33	1.05	3.89	5.35
Operating Surplus Ratio	(0.39)	(0.72)	(0.47)	(0.91)

The above ratios are calculated as follows:

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

Purpose:

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

Standards:

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

Below Std

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

Std met

A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments. This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.

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

Purpose:

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

Standards:

Basic Standard is not met less than 1% or 0.01

Below Std

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

Basic Std

Advanced Standard > 15% (>0.15).

Adv Std

SHIRE OF PINGELLY RESTRICTED CASH RECONCILIATION 31 March 2017						
Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure Previous Years	Actual Expenditure 2016/17	Restricted Funds Remaining
Health Department (WACHS)-claim 1	Aged Approp Accom Units	0860	272,727.27	5,456.91	195,147.99	0.00
Health Department (WACHS)-claim 2	Aged Approp Accom Units	PAA01	181,818.18	0.00	0.00	72,122.37
Community Chest Funding-Dementia Garden	Aged Approp Accom Units	PAA02	30,000.00	0.00	0.00	0.00
Lotterywest Grant-Aged Sensory Space	Aged Approp Accom Units	PAA02	50,000.00	0.00	0.00	50,000.00
	Donation Community Car	1391	43,000.00	35,926.00	7,074.00	0.00
		RCC01,RCC02,R				
Transferred from Building Reserve 30/6/2016	Recreation & Cultural Centre	CC03	250,000.00	250,000.00	0.00	0.00
National Stronger Regions Funds	Recreation & Cultural Centre	11PR/PR01	777,719.00	0.00	377,256.98	400,462.02
Lotterywest Grant	Recreation & Cultural Centre	11PR/PR02	0.00	0.00	0.00	0.00
Dept of Sport & Rec	Recreation & Cultural Centre	11PR/PR03	0.00	0.00	0.00	0.00
Bendigo Bank	Recreation & Cultural Centre	11PR/PR04	0.00	0.00	0.00	0.00
Pingelly Times	Recreation & Cultural Centre	11PR/PR05	0.00	0.00	0.00	0.00
Pingelly Development Association	Recreation & Cultural Centre	11PR/PR06	0.00	0.00	0.00	0.00
Focus Group Grain	Recreation & Cultural Centre	11PR/PR07	0.00	0.00	0.00	0.00
Contributions Other	Recreation & Cultural Centre	11PR/PR10	1,408.63	0.00	1,408.63	0.00
CBH Contribution Grass Roots Fund -playgro	Recreation & Cultural Centre	11PR/PR11	10,000.00	0.00	0.00	10,000.00
Forestry Products Commission	Recreation & Cultural Centre	11PR/PR12	0.00	0.00	0.00	0.00
Unspent Loan 123	Recreation & Cultural Centre	1703	2,000,000.00	0.00	0.00	2,000,000.00
Unspent Loan 123 in Muni Fund	Recreation & Cultural Centre	1703	500,000.00	0.00	408,507.17	91,492.83
Aged Friendly Communities Grant-Strat Plan	Education & Welfare	0861/0844	10,000.00	0.00	5,000.00	5,000.00
Sub Total						2,629,077.22
Total Restricted Grant Funds						2,629,077.22
Available Cash						
Municipal Bank		0111	Variable	Ongoing	N.A.	970,402.87
Municipal Bank		0112				50.00
Municipal Bank		0113				200.00
Municipal Bank		0114				500.00
Municipal On Call Account		0811	Variable	Ongoing	N.A.	596.53
Municipal Term Deposit 155081136	Unspent Loan 123	TD01	2.25%	3 months	30-Jun-17	2,098,458.61
Municipal Term Deposit 155081144	Unspent Loan 123	TD02			30-Mar-17	0.00
Total Cash						3,070,208.01
Less Restricted Cash						(2,629,077.22)
Total Unrestricted Cash						441,130.79

