



Shire of Pingelly

Attachments

Ordinary Council Meeting
17 October 2018

Attachment 1

14.3 PRACC Inaugural Annual General Meeting (AGM)

Letter from PRACC Secretary



SHIRE OF PINGELLY	
FILE	ADM0523
DATE	09 OCT 2018
Officer	Pingelly Recreation and Cultural Centre
Copy to	PRACC Board

PO Box 87

Pingelly

WA 6308

Email: pracc@westnet.com.au

CEO, Shire of Pingelly
17 Queen Street
Pingelly WA 6308

8th October 2018

Dear Gavin,

Pingelly Recreation and Cultural Centre Inc. board are aware that council has a minuted item from an April 2018 meeting, stating that PRACC AGM will be held by Nov 2018.

On behalf of the board I am writing to let you and Council know that the Department of Commerce have advised that we have 18 months from inaugural incorporation to hold our first AGM. As handover of building etc has been delayed the PRACC Board has moved a motion to postpone the AGM until 2019. A date to be set in the new year when we are in better position to have finalised base planning and new nominees will have a clearer idea of what is expected.

Kind Regards

Anne Goldsmith
PRACC Secretary

Attachment 2

14.4 Proposed Memorandum of Understanding (MOU) Somerset Alliance and Shire of Pingelly

Memorandum of Understanding (MOU) Somerset Alliance and Shire of Pingelly

THE SHIRE OF PINGELLY

AND

PINGELLY SOMERSET ALLIANCE INC

MEMORANDUM OF UNDERSTANDING

Provision of Property Management

2018

THIS MEMORANDUM OF UNDERSTANDING (“MOU”) is made the 12th day of June 2018

BETWEEN

The Shire of Pingelly

And

Pingelly Cottage Homes Inc
Trading as
Pingelly Somerset Alliance Inc

BACKGROUND

1. The Pingelly Cottage Homes has recently changed its name to the Pingelly Somerset Alliance (PSA) and has for 30+ years managed aged care units for the Pingelly Community. It has also funded these units with the assistance of some government grants, and currently has a self-supporting loan with the Shire of Pingelly (SOP) for the 2 x 2.5 bedroom houses in Somerset Street Pingelly.

The PSA have built and maintained the following;

- 9 x 1 bedroom units in Brown Street Pingelly
- 4 x 1 bedroom units in Shire Street Pingelly
- 2 x 2.5 bedroom houses in Somerset Street Pingelly
- 4 x 2 bedroom Joint Venture Housing units in Somerset Street Pingelly
- 1 x small community hall in Somerset Street Pingelly

The PSA has recently taken ownership of the Somerset House complex by way of a full merger of the Pingelly Cottage Homes and Pingelly Somerset House committees to form the new the Pingelly Somerset Alliance responsible for the Pingelly Aged Care Group.

The PSA is audited annually by a Certified Practising Accountant and also have a department of housing audit bi-annually.

The SOP wish to have the PSA manage and maintain the following;

- 4 x 2 Bedroom and 1 x Bathroom Joint Venture Housing units in Sharow Street Pingelly
- 5 x 2 Bedroom and 1 x Bathroom Aged Appropriate units in Community Place Pingelly

Both the PSA and SOP have worked together to oversee the creation of a single "Aging in Place" Group to address current and future aged accommodation needs and local aged services and support partnerships.

2. The Shire of Pingelly in conjunction with the Somerset Alliance have been working together for the purpose of promoting and maintaining ageing in place accommodation throughout the Pingelly.
3. This document is a statement of all parties intentions at the date of this MOU and is intended to create a contractual relationship and be legally binding.

OPERATIVE PART

1. DEFINITIONS AND INTERPRETATION

1.1 Definitions

In this MOU, unless the context otherwise requires:

Parties means Shire's of Pingelly and Somerset Alliance Inc and **Party** is a reference to any of them.

1.2 Interpretation

In this MOU:

- (a) headings have been included for ease of reference only and are not to be used to construe or interpret any part of this MOU;
- (b) a reference to a clause is a reference to a clause of this MOU;
- (c) the singular includes the plural and the plural includes the singular;
- (d) a reference to a thing is a reference to the whole or any part of it;
- (e) a reference to the word "including" is deemed to be followed by the words, "but not limited to";
- (f) a reference to a Party includes a reference to that Party's executors, administrators, successors, permitted assignees, officers, employees, servants and agents and any other persons claiming under or through the Party; and
- (g) a reference to a person includes reference to an individual, the estate of an individual, a corporation, an authority, an association of joint venture (whether incorporated or unincorporated), a partnership and a trust.

2. OPERATIVE PROVISIONS

- a) It is mutually understood and agreed by and between the parties that the Shire of Pingelly appoints the Pingelly Somerset Alliance Inc as the sole agent to let and manage the Properties listed in schedule and the Pingelly Somerset Alliance Inc accepts the appointment subject to agreement to terms and conditions as set out in schedule and MOU.
- b) Unless otherwise limited by this MOU, the Pingelly Somerset Alliance Inc. is appointed and authorised to act in all respects in relation to the Property on behalf of the Shire of Pingelly to do all things necessary to let the Property, collect rents, execute tenancy agreements and ancillary documents for and on behalf of the Shire of Pingelly, instruct repairs and works to maintain the Property, and to prosecute and defend breaches of any tenancy agreements.
- c) The ongoing costs of insurance, kerb side waste collection and rates will be paid by the Shire of Pingelly and Invoiced to the Pingelly Somerset Alliance Inc. for reimbursement. These costs will be paid upon an invoice with supporting documentation being issued by the Shire of Pingelly.
- d) All the Units will be included on the Shire of Pingelly's asset register and remain the property of the Shire of Pingelly at all times. It is noted that the Shire of Pingelly's percentage share in the 4 x Joint venture houses may in the future be disposed of by the Shire of Pingelly to the Pingelly Somerset Alliance Inc.
- e) If a dispute arises out of or in relation to the content of this MOU, the parties will endeavour in good faith to settle all matters notified in writing as being in dispute between them.
- f) Should any of the Units sustain any damage, the Pingelly Somerset Alliance Inc shall notify the Shire of Pingelly and with the Pingelly Somerset Alliance Inc being responsible for any insurance excess and this invoice shall be raised by the Shire of Pingelly to the Pingelly Somerset Alliance Inc.
- g) The Pingelly Somerset Alliance Inc as the Landlord shall hold any relevant insurances including Landlord Insurance.
- h) The Pingelly Somerset Alliance Inc as the Landlord shall hold a Bond for all units rented to a Tenant. The Bond is seen to be a minimum of at least 2 weeks rent.
- i) The Shire of Pingelly grants permission for the Pingelly Somerset Alliance Inc to contact the Shire of Pingelly's insurance company when submitting any insurance claim relating to the Shire of Pingelly Units. When practical the Pingelly Somerset Alliance Inc should advise the Shire of Pingelly of the reason before contacting the Shire of Pingelly insurance company.
- j) The Pingelly Somerset Alliance Inc shall conduct a minimum of 2 rent inspections per 12 month period of each unit being tenanted. The Shire of Pingelly Chief Executive Officer or nominated Delegated Officer is required to attend at least 1 of the rent inspections per unit within a 12 month period.
- k) The Pingelly Somerset Alliance Inc as the Landlord shall have formal legal rental agreements in place with all tenants renting Shire of Pingelly owned Units.

- l) The Pingelly Somerset Alliance Inc as the Landlord shall provide the Shire of Pingelly a copy of each rent inspection report conducted. These reports shall be provided within 14 days of the inspection being conducted. The reports shall outline any maintenance items to be carried out plus any visual evidence of possible structural issues or damage and any damage caused by the tenant.
- m) The Pingelly Somerset Alliance Inc as the Landlord shall cover all maintenance costs unless otherwise agreed to by both parties and set a rate of 1.2% of the rental income aside for each unit to cover future capital replacement or upgrades.
 - a. Flooding of outside areas of units – due to issues during build it is noted that any further flooding damage due to installed plumbing by builder will not be the responsibility of the Pingelly Somerset Alliance Inc.
- n) On the termination of this MOU the Pingelly Somerset Alliance Inc as the Landlord shall sign any held funds as mentioned above in item (m) over to the Shire of Pingelly within 14 days of this MOU being terminated.

3. GENERAL PROVISIONS

3.1 Term

This MOU takes effect on the date of execution including the affixing of the Shire of Pingelly Common Seal and remains in force unless it is terminated pursuant to clause 3.4.

3.2 Default and dispute resolution

- (a) In the first instance, the Parties agree that any disputes arising from this MOU will be negotiated at the lowest and most informal level practicable.
- (b) Failing resolution at this level, the non-defaulting party will notify in writing to the defaulting party setting out full details of the alleged default.
- (c) If a dispute arises out of or in relation to the content of this MOU, the parties will endeavour in good faith to settle all matters notified in writing as being in dispute between them.

3.3 Review

This MOU is to be reviewed within a period of two years after the date of the MOU coming into effect.

3.4 Termination

Either party may terminate this MOU by notifying the other party in writing with a minimum of 3 month notice of the intent to terminate this MOU.

3.5 Honour clause

This MOU is an expression of the intention to create a contractual relationship and be legally binding.

3.6 Notices

Any notice in writing pursuant to this MOU is to be sent to:

**Chief Executive Officer
Shire of Pingelly
17 Queen Street
PINGELLY WA 6308
PH: 9887 1066
Email: ceo@pingelly.wa.gov.au**

**Chair Person
Pingelly Somerset Alliance Inc.
PO Box 516
PINGELLY WA 6308
PH: 98871409
Email: pingellyCRC@westnet.com.au**

Any changes to these details will be proved to the Shire of Pingelly at the above details

EXECUTION

**SIGNED FOR AND ON BEHALF OF
The Shire of Pingelly by**

Signed Authorised Person

Name (block letters)

Position held

DATE: 2018

**SIGNED FOR AND ON BEHALF OF
The Shire of Pingelly by**

Signed Authorised Person

Name (block letters)

Position held

DATE: 2018

EXECUTION

**SIGNED FOR AND ON BEHALF OF
Pingelly Somerset Alliance Inc. by**

Signed Authorised Person

Name (block letters)

Position held

DATE: 2018

**SIGNED FOR AND ON BEHALF OF
Pingelly Somerset Alliance Inc. by**

Signed Authorised Person

Name (block letters)

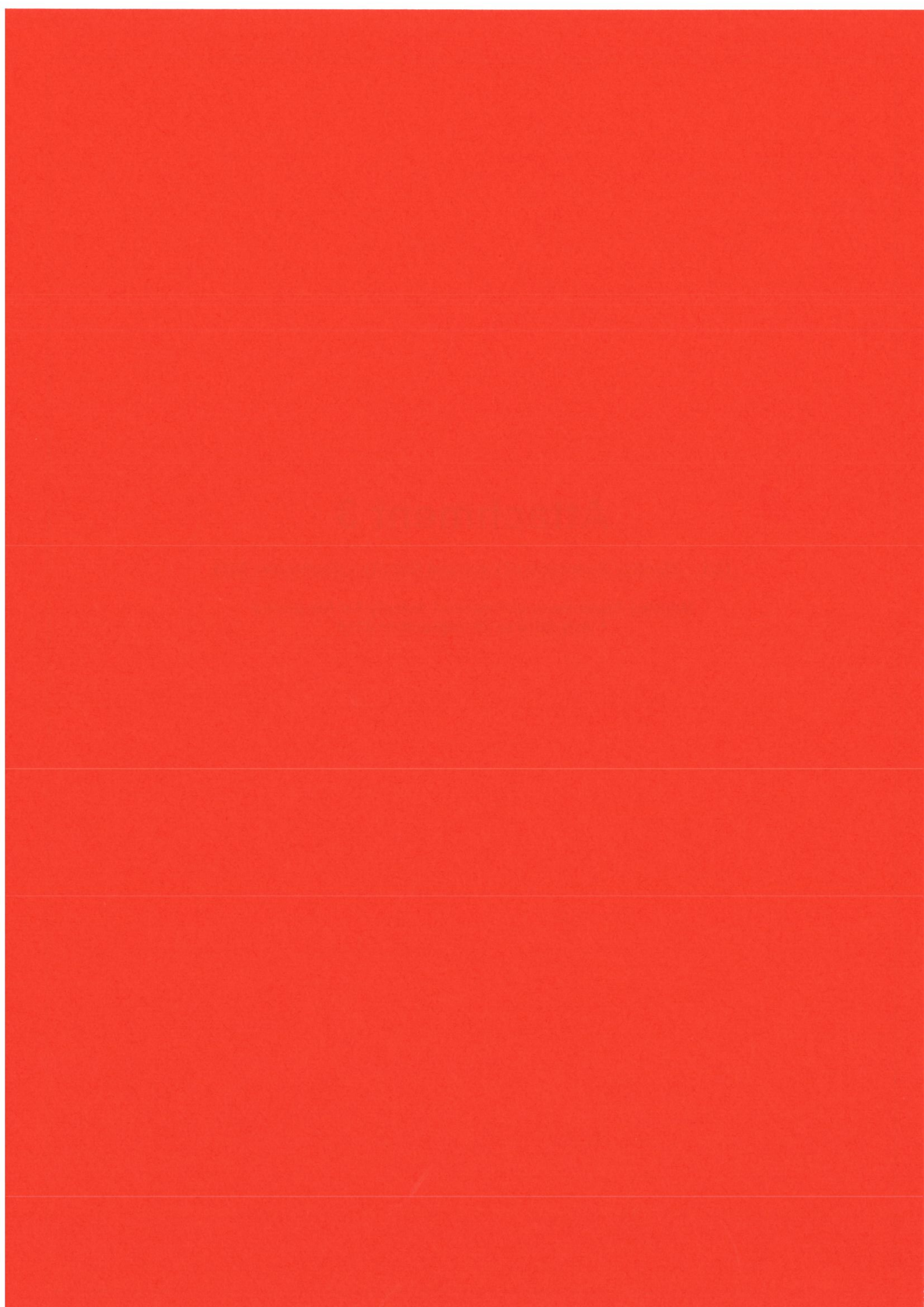
Position held

DATE: 2018

Attachment 3

15.1 Monthly Statement of Financial Activity – September 2018

**Monthly Statements of Financial Activity for the period
1 July 2018 to 30 September 2018**





SHIRE OF PINGELLY

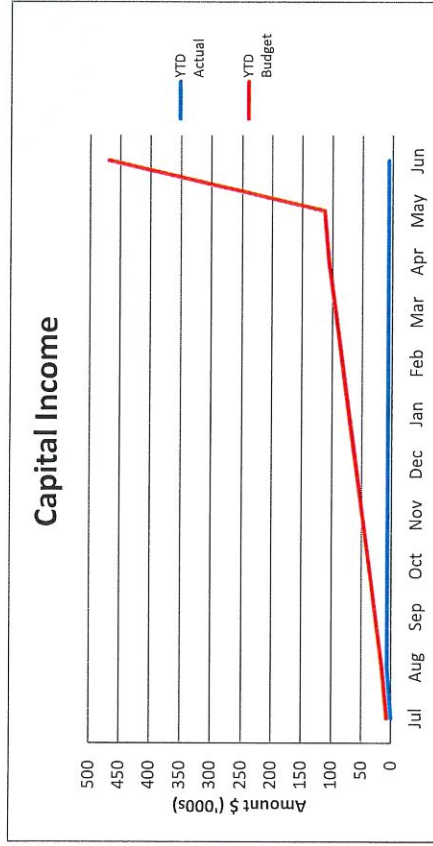
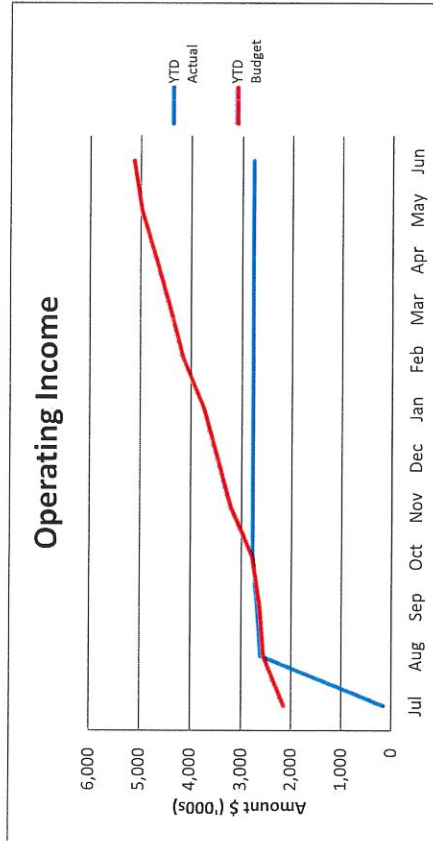
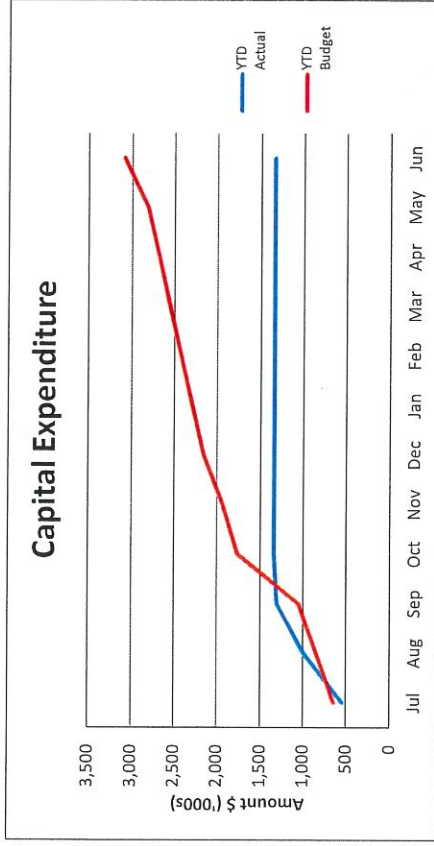
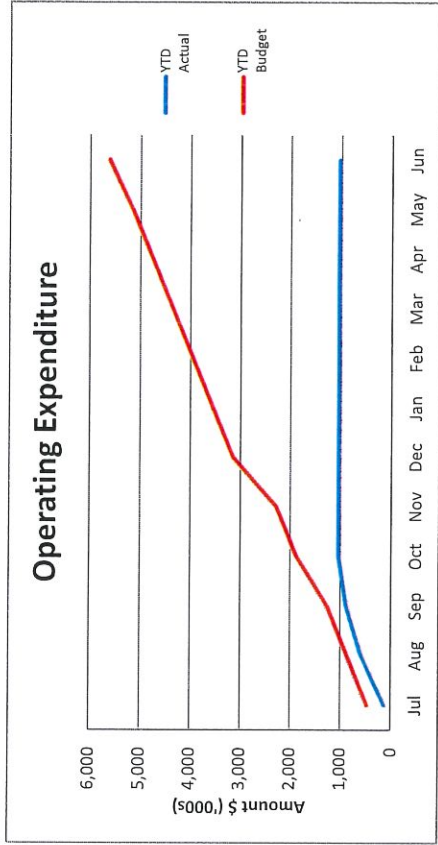
MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 30 SEPTEMBER 2018

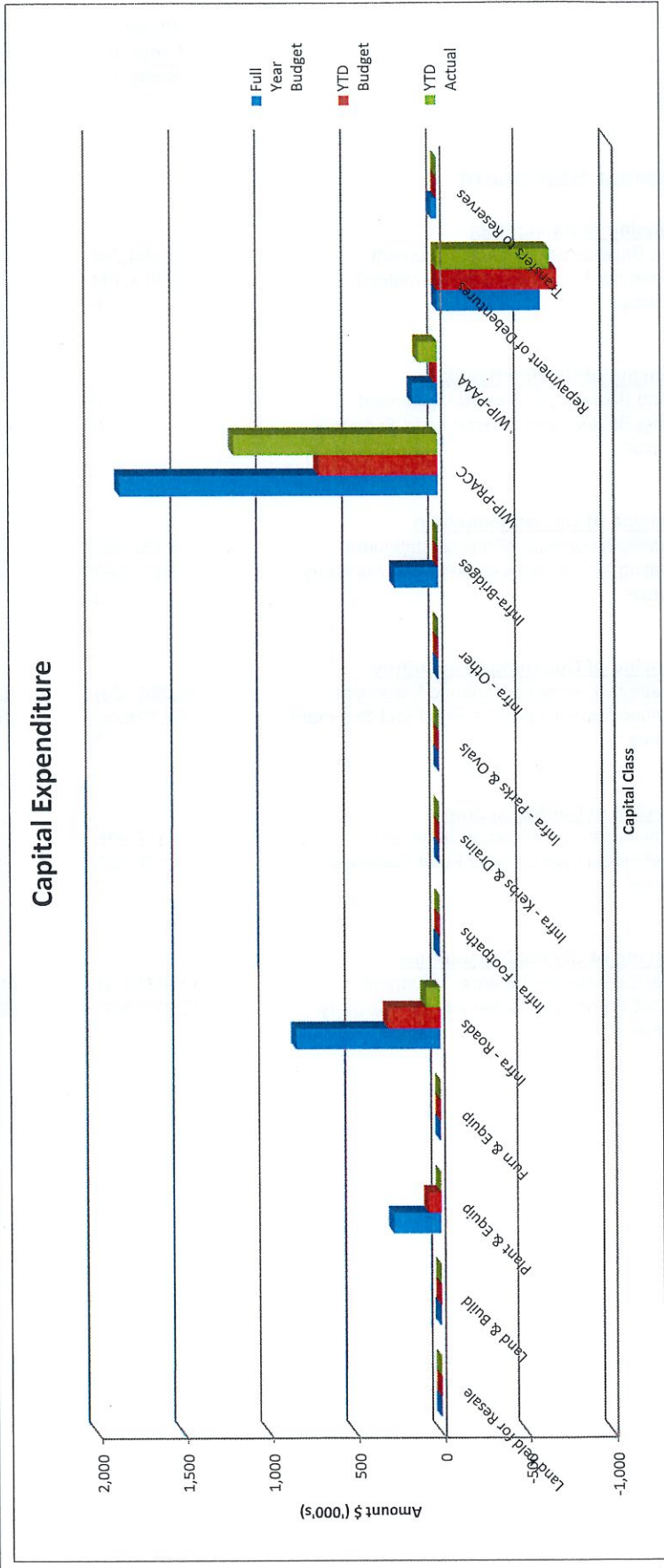
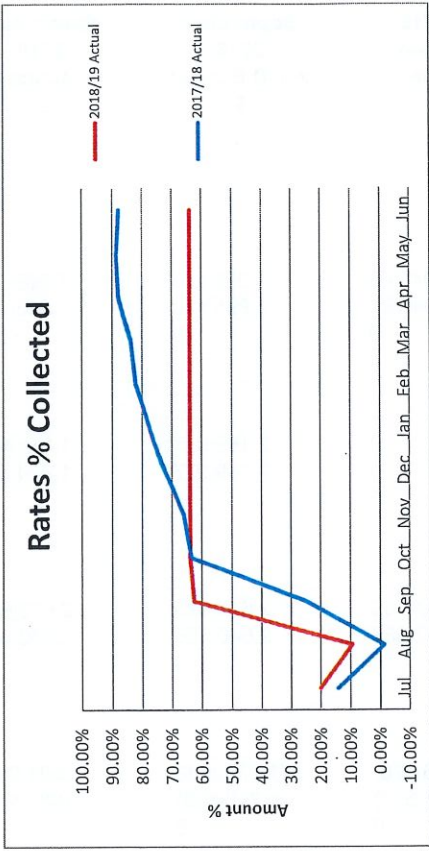
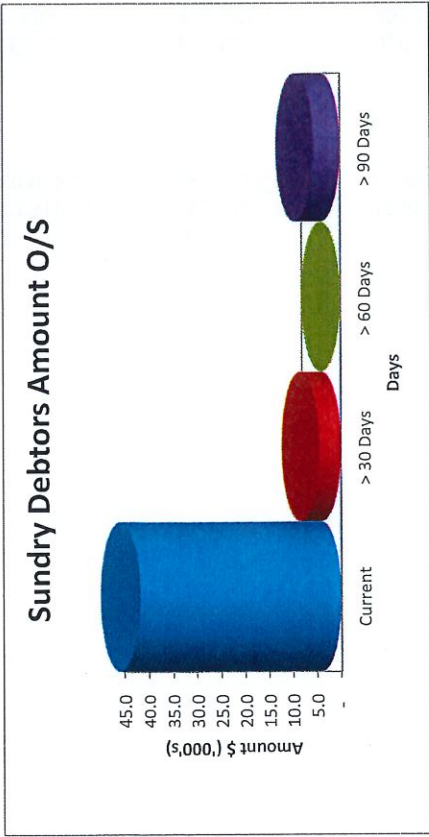
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Income and Expenditure Graphs to 30 September 2018



Other Graphs to 30 September 2018



SHIRE OF PINGELLY

Summary of Balancing Contained Within The Monthly Reports

	2018/19 Adopted Budget \$	2018/19 Revised Budget \$	September 2018 Y-T-D Budget \$	September 2018 Actual \$
Finance Statement				
<u>Balancing to Rating Note</u>				
Rates Balance per Finance Statement	1,994,784	1,994,784	1,995,170	1,995,176
Balance per Note 6 (Rating Information)	1,994,784	1,994,784	1,995,170	1,995,176
Variance	0	0	0	(0)
<u>Balancing of Closing Position</u>				
Closing Balance per Finance Statement	0	0	2,169,977	1,824,856
Closing Balance per General Fund Summary	0	0	2,169,977	1,824,856
Variance	0	0	0	0
<u>Balancing of Operating Income</u>				
Operating Income per Finance Statement	5,137,563	5,137,563	2,640,325	2,673,642
Operating Income per General Fund Summary	5,137,563	5,137,563	2,640,325	2,673,641
Variance	0	0	0	1
<u>Balancing of Operating Expenditure</u>				
Operating Expense per Finance Statement	(5,626,626)	(5,626,626)	(1,278,858)	(881,099)
Operating Expense per General Fund Summary	(5,626,626)	(5,626,626)	(1,278,858)	(881,100)
Variance	0	0	0	1
<u>Balancing of Capital Income</u>				
Capital Income per Finance Statement	1,176,966	1,176,966	726,994	706,669
Capital Income per General Fund Summary	1,176,966	1,176,966	726,994	706,669
Variance	0	0	0	(0)
<u>Balancing of Capital Expenditure</u>				
Capital Expense per Finance Statement	(3,490,962)	(3,490,962)	(1,077,735)	(1,418,031)
Capital Expense per General Fund Summary	(3,490,962)	(3,490,962)	(1,077,735)	(1,418,030)
Variance	0	0	0	(1)

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 30 SEPTEMBER 2018

	NOTE	2018/19 Adopted Budget \$	2018/19 Revised Budget \$	September 2018 Y-T-D Budget \$	September 2018 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %	
Operating								
Revenues/Sources								
Governance		85,669	85,669	21,339	17,022	(4,317)	(20.23%)	
General Purpose Funding		696,301	696,301	190,377	122,546	(67,831)	(35.63%)	▼
Law, Order, Public Safety		65,902	65,902	1,344	38,113	36,769	2735.79%	▲
Health		6,936	6,936	1,728	515	(1,213)	(70.20%)	
Education and Welfare		11,175	11,175	2,466	1,500	(966)	(39.17%)	
Community Amenities		343,650	343,650	204,033	166,738	(37,295)	(18.28%)	▼
Recreation and Culture		712,454	712,454	2,334	55,032	52,698	2257.84%	▲
Transport		1,118,892	1,118,892	196,103	252,512	56,409	28.76%	▲
Economic Services		24,050	24,050	6,006	7,898	1,892	31.50%	
Other Property and Services		77,750	77,750	19,425	16,590	(2,835)	(14.59%)	
		<u>3,142,779</u>	<u>3,142,779</u>	<u>645,155</u>	<u>678,466</u>	<u>33,311</u>	<u>5.16%</u>	
(Expenses)/(Applications)								
Governance		(677,507)	(677,507)	(92,613)	(155,892)	(63,279)	(68.33%)	▲
General Purpose Funding		(225,373)	(225,373)	(54,345)	(37,023)	17,322	31.87%	▼
Law, Order, Public Safety		(207,056)	(207,056)	(54,415)	(63,163)	(8,748)	(16.08%)	▲
Health		(121,072)	(121,072)	(30,439)	(25,846)	4,593	15.09%	
Education and Welfare		(119,003)	(119,003)	(29,388)	(11,992)	17,396	59.19%	▼
Community Amenities		(408,119)	(408,119)	(86,309)	(76,391)	9,918	11.49%	▼
Recreation & Culture		(1,338,540)	(1,338,540)	(267,206)	(226,254)	40,952	15.33%	▼
Transport		(2,225,141)	(2,225,141)	(564,301)	(228,662)	335,639	59.48%	▼
Economic Services		(264,077)	(264,077)	(61,086)	(39,922)	21,164	34.65%	▼
Other Property and Services		(40,738)	(40,738)	(38,756)	(15,954)	22,802	59%	▼
		<u>(5,626,626)</u>	<u>(5,626,626)</u>	<u>(1,278,858)</u>	<u>(881,099)</u>	<u>397,759</u>	<u>(31.10%)</u>	
Net Operating Result Excluding Rates		(2,483,847)	(2,483,847)	(633,703)	(202,633)	431,070	(68.02%)	
Adjustments for Non-Cash								
(Revenue) and Expenditure								
(Profit)/Loss on Asset Disposals	2	308,049	308,049	(19,500)	3,666	23,166	118.80%	▼
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	0	0	0.00%	
Depreciation on Assets		1,755,000	1,755,000	438,741	0	(438,741)	100.00%	▼
Capital Revenue and (Expenditure)								
Purchase Land Held for Resale	1	0	0	0	0	0	0.00%	
Purchase of Land and Buildings	1	(5,000)	(5,000)	(1,248)	0	1,248	100.00%	
Purchase of Furniture & Equipment	1	0	0	0	0	0	0.00%	
Purchase of Plant & Equipment	1	(273,000)	(273,000)	(68,250)	0	68,250	100.00%	▼
Purchase of WIP - PP & E	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Roads	1	(833,572)	(833,572)	(302,592)	(80,569)	222,023	73.37%	▼
Purchase of Infrastructure Assets - Footpaths	1	(6,000)	(6,000)	(1,497)	0	1,497	100.00%	
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	(252,000)	(252,000)	0	0	0	0.00%	
Purchase of Infrastructure Assets - Other	1	0	0	0	0	0	0.00%	
Purchase of WIP Recreation and Culture	1	(1,849,533)	(1,849,533)	(688,148)	(1,183,663)	(495,515)	(72.01%)	▲
Purchase of WIP Aged Accommodation	1	(144,525)	(144,525)	(16,000)	(108,902)	(92,902)	(580.64%)	▲
Proceeds from Disposal of Assets	2	113,600	113,600	24,948	6,669	(18,279)	(73.27%)	▼
Repayment of Debentures	3	(98,336)	(98,336)	0	(44,897)	(44,897)	0.00%	
Proceeds from New Debentures	3	700,000	700,000	700,000	700,000	0	0.00%	
Self-Supporting Loan Principal Income		7,598	7,598	0	0	0	0.00%	
Transfer from Restricted Asset -Unspent Loans		0	0	0	(0)	(0)	0.00%	
Transfers to Restricted Assets (Reserves)	4	(28,996)	(28,996)	0	0	0	0.00%	
Transfers from Restricted Asset (Reserves)	4	355,768	355,768	2,046	0	(2,046)	(100.00%)	
ADD Net Current Assets July 1 B/Fwd	5	740,010	740,010	740,010	740,010	(0)	0.00%	
LESS Net Current Assets Year to Date	5	0	0	2,169,977	1,824,856	(345,120)	15.90%	▲
Amount Raised from Rates		(1,994,784)	(1,994,784)	(1,995,170)	(1,995,176)	(6)	0.00%	

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 2018 TO 30 SEPTEMBER 2018
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.

REPORTABLE OPERATING REVENUE VARIATIONS

<i>General Purpose Funding - variance below budget expectations</i>		(67,831)
Penalty Interest - YTD Budget more than YTD Actual (Timing Difference)	(13,094)	
Movement in Excess Rates - YTD Budget nil compared to YTD Actual (Permanent Difference) EOY adj	(44,826)	
<i>Law Order and Public Safety - variance above budget expectations</i>		36,769
ESL SES grants - YTD Higher than budgeted (Timing difference) received early Q1 Instal in June 17/18	8,060	
ESL BFB grants - YTD Higher than budgeted (Timing difference) received early Q1 Instal in June 17/18	9,220	
Appliance Grant - Bring to account for GST purposes only non cash sale value of Fire Appliance surrendered to DFES under the ESL plant Program (Permanent Difference)	19,546	
<i>Community Amenities</i>		(37,295)
Waste Tipping Charges Pingelly Tip Site YTD Actuals less than YTD Budget (Timing Difference - Old Hospital Waste)	(41,530)	
<i>Recreation and Culture - variance above budget expectations</i>		52,698
PRACC Grants YTD Actual more than YTD Budget - Bendigo Bank (Timing Difference)	50,000	
<i>Transport - variance above budget expectations</i>		56,409
Regional Road Group funding Actual YTD received more than budget YTD (Timing Difference)	12,170	
State Blackspot Funding Actual YTD more than YTD Budget (Timing Difference)	7,702	
MRWA Direct Road Grant Actual YTD less than YTD Budget (Timing Difference) State Govt Agreement delay	5,125	
WANDRAA Funding Storm Damage - YTD Actual more than YTD Budget (Timing Difference)	51,035	

REPORTABLE OPERATING EXPENSE VARIATIONS

<i>Governance - variance above budget expectations</i>		(63,279)
Audit fees YTD actual less then YTD Budget (Timing Difference)	14,714	
Administration Allocated more YTD actual than YTD budget (Timing Difference)	(102,639)	
Admin Salaries and Wages Actual YTD less than budget YTD (Timing Difference)	17,477	
Relief Staff (Acting CEO) YTD Actual more than YTD Budget (Permanent Difference)	(14,870)	
Depreciation YTD Actual less than YTD Budget Depn not run until Audit sign off in Nov 2018 (Timing Difference)	24,249	
<i>General Purpose Funding - variance below budget expectations</i>		17,322
Administration Allocated less YTD actual than YTD budget (Timing Difference)	8,209	
<i>Law,Order, Public Safety - variance below budget expectations</i>		(8,748)
Fire Fighting Expenditure - Less than anticipated (Timing Difference)	(6,923)	
<i>Education and Welfare - variances below budget expectations</i>		17,396
Education - Depreciation YTD less than Budget YTD - Depreciation will be run/calculated and assets rolled over after auditor's final audit in November 2018 (Timing difference)	9,750	
<i>Community Amenities - variance below budget expectations</i>		9,918
Refuse site maintenance YTD Actual more than YTD Budget (Timing difference)	(11,185)	
Admin Allocation - Town planning YTD Actuals less than YTD Budget (Timing Difference)	4,103	
Other Community Amenities Admin Allocated YTD Actual less than YTD Budget	3,077	
Other Community Amenities - Depreciation YTD less than Budget YTD - Depreciation will be run/calculated and assets rolled over after auditor's final audit in November 2018 (Timing difference)	4,998	
<i>Recreation and Culture - variance below budget expectations</i>		40,952
Halls - Admin Allocated YTD Actual less than YTD Budget	3,077	
Other Town Parks and Gardens Mtce YTD Actuals less than YTD Budget (Timing Difference)	(3,244)	
Other Rec and Sport Admin Allocated YTD Actuals less than YTD Budget (Timing Difference)	4,103	
Other Culture - Depreciation YTD less than Budget YTD - Depreciation will be run/calculated and assets rolled over after auditor's final audit in November 2018 (Timing difference)	93,750	
<i>Transport - variance below budget expectations</i>		335,639
Road Maintenance YTD Actual more than YTD Budget (Timing Difference)	10,331	
Townsite Maintenance YTD Actual more than YTD Budget (Timing Difference)	8,821	
Depreciation YTD Actual less than Budget YTD - Depreciation will be run/calculated and assets rolled over after auditor's final audit in November 2018 (Timing difference)	257,748	
<i>Economic Services - variance below budget expectations</i>		21,164
Tourism and Area Promotion - YTD Actual more than YTD Budget (Timing Difference)	7,505	
OES Depreciation YTD Actuals less than YTD Budget - Depreciation will be run/calculated and assets rolled over after auditor's final audit in November 2018 (Timing difference)	9,999	

REPORTABLE NON-CASH VARIATIONS

<i>(Profit)/Loss on Asset Disposals - below budget expectations</i>		
Webb St Block not sold/disposed YTD (Timing Difference)	-	23,166
Handover of CRC and Joint Venture Housing not occurred yet (Timing Difference)	-	
CAT Front end loader not changed over yet with new CASE loader (Timing Difference) due October 2018	-	
DTS Holden Captiva Sold at auction Actual YTD \$930 less than YTD Budget sale proceeds (Permenant Difference)	3,666	
<i>Depreciation on Assets - below budget expectations</i>		(438,741)
Depreciation will be run/calculated and assets rolled over after auditor's final audit in November 2018 (Timing difference)		

REPORTABLE CAPITAL EXPENDITURE VARIATIONS

<i>Purchase of Plant & Equipment - below budget expectations</i>		68,250
Plant & Equipment YTD Actuals under YTD Budget (Timing difference)		
<i>Purchase of Road Infrastructure Assets - below budget expectations</i>		222,023
Road Infrastructure YTD Actuals less than YTD Budget - (Timing Difference)		
SBS01 Capex - Sbs Bodey Street And Harper Street - (Timing Difference)	19,248	
RRGA7 Capex - Rrg York Williams Rd Reseal & Regravel - (Timing Difference)	171,170	
RRG11 Capex - Rrg Review Street - (Timing Difference)	68,373	
RRG12 Capex - Rrg Bullaring Road - (Timing Difference)	16,743	
CRSF4 10 Shaddick Rd Realine & Regravel - Crsf Funding 2017/18 carry over funding - (Timing Difference)	(53,511)	
<i>Purchase of Works in Progress Assets - PRACC - above budget expectations</i>		(495,515)
PRACC Project Expenditure YTD Actuals more than YTD Budget - (Timing Difference)		
<i>Purchase of Works in Progress Assets - PAAA - above budget expectations</i>		(92,902)
PAAA Project Expenditure YTD Actuals more than YTD Budget - (Timing Difference)		

REPORTABLE CAPITAL REVENUE VARIATIONS

<i>Proceeds from Disposal of Assets - below budget expectations</i>		
Proceeds from Disposal of assets YTD Actual less than YTD Budget - (Timing Difference)		(18,279)

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2018 TO 30 SEPTEMBER 2018

1. ACQUISITION OF ASSETS	2018/19 Adopted Budget \$	2018/19 Revised Budget \$	2018/19 YTD Budget \$	September 2018 YTD Actual \$
The following assets have been acquired during the period under review:				
<u>By Program</u>				
Education & Welfare				
<i><u>Other Aged & Disabled Services</u></i>				
Capex - Paaa Architects & Consultants	9,745	9,745	974	937.50
Capex - Paaa Building Construction	19,580	19,580	0	0.00
Capex - Paaa Utility Services	18,000	18,000	1,800	23,293.10
Capex - Paaa Construction Community	19,000	19,000	3,363	13,538.87
Capex - Paaa Landscaping Soft & Hard	7,000	7,000	495	6,376.02
Capex - Paaa Landscaping Sensory	71,200	71,200	9,368	64,756.44
Recreation and Culture				
<i><u>Swimming Areas & Beaches</u></i>				
Swimming Pool Buildings Capital	5,000	5,000	1,248	0.00
<i><u>Works in Progress - Recreation Centre</u></i>				
Capex - Pracc Project Manager	76,900	76,900	13,115	28,726.54
Capex - Pracc Architects & Consultants	41,906	41,906	4,190	12,306.26
Capex - Praac Building Construction	1,079,802	1,079,802	539,901	983,347.54
Capex - Pracc Utility Services	4,300	4,300	430	2,173.22
Capex - Pracc Carpark And Drainage	56,025	56,025	0	54,408.52
Capex - Pracc Landscaping Soft & Hard	19,000	19,000	741	30,558.02
Capex - Pracc Playground	35,000	35,000	0	34,438.00
Capex - Pracc Opening & Promotion	2,500	2,500	0	2,502.26
Capex - Pracc Fit Out Furniture	15,000	15,000	0	9,943.77
Capex - Pracc Bowling Green	503,100	503,100	125,772	600.00
Capex - Pracc Footpaths	16,000	16,000	3,999	2,747.30

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 30 SEPTEMBER 2018

	2018/19 Adopted Budget \$	2018/19 Revised Budget \$	2018/19 YTD Budget \$	September 2018 Actual \$
1. ACQUISITION OF ASSETS (Continued)				
Transport				
<i>Construction - Roads, Bridges, Depots</i>				
Bridges Purchase - Schedule 12				
Capex - Bridge - Replace Box Culverts	252,000	252,000	0	0.00
Roads Construction				
Capex - Sbs Bodey Street And Harper	77,000	77,000	19,248	0.00
Capex - Rrg York Williams Rd Reseal &	172,500	172,500	172,500	1,330.00
Capex - Rrg Yenellin Road Upgrade	140,635	140,635	0	0.00
Capex - Rrg Review Street	273,500	273,500	68,373	0.00
Capex - Rrg Bullaring Road	67,000	67,000	16,743	0.00
10 Shaddick Rd Realine & Regravel - Crsf	102,937	102,937	25,728	79,238.85
Footpath - Upgrade Apex Hill	6,000	6,000	1,497	0.00
<i>Road Plant Purchases</i>				
Capex - Front End Loader	243,000	243,000	60,750	0.00
Capex - Flail Mower	30,000	30,000	7,500	0.00
	<u>3,363,630</u>	<u>3,363,630</u>	<u>1,077,735</u>	<u>1,373,133.63</u>
By Class				
Land	0	0	0	0.00
Buildings	5,000	5,000	1,248	0.00
Furniture & Equipment	0	0	0	0.00
Plant & Equipment	273,000	273,000	68,250	0.00
Work in Progress - PPE	0	0	0	0.00
Infrastructure - Roads	833,572	833,572	302,592	80,568.85
Infrastructure - Footpaths	6,000	6,000	1,497	0.00
Infrastructure - Kerbs & Drains	0	0	0	0.00
Infrastructure - Parks & Ovals	0	0	0	0.00
Infrastructure - Bridges	252,000	252,000	0	0.00
Infrastructure - Other	0	0	0	0.00
Works in Progress - Recreation Centre	1,849,533	1,849,533	688,148	1,183,662.85
Works in Progress - Aged Care Accommodation	144,525	144,525	16,000	108,901.93
	<u>3,363,630</u>	<u>3,363,630</u>	<u>1,077,735</u>	<u>1,373,133.63</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 30 SEPTEMBER 2018

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)	
		2018/19 Budget	September 2018 Actual	2018/19 Budget	September 2018 Actual	2018/19 Budget	September 2018 Actual
		\$	\$	\$	\$	\$	\$
	Governance						
1037	5 Webb St (Land)	32,000	0.00	20,000	0.00	(12,000)	0.00
EMCCS02	EMEDS02 - DTS Vehicle PN725	10,500	10,335.22	7,600	6,669.09	(2,900)	(3,666.13)
10180	CRC Lot 2 (18) Parade Street-Spec Building	230,600.00	0.00	0	0.00	(230,600)	0.00
10191	CRC Lot 2 (18) Parade Street-Land	16,000.00	0.00	0	0.00	(16,000)	0.00
10173	Lot 602 (38) Sharow St Land	4,753	0.00	0	0.00	(4,753)	0.00
10174	Lot 603(36) Sharow St Land	4,753	0.00	0	0.00	(4,753)	0.00
10289A	Lot 602 (38) and Lot 603 (4 Units only)	115,043	0.00	0	0.00	(115,043)	0.00
	Transport						
PL5	2003 CAT Front End Loader-PN430	8,000		86,000		78,000	0.00
	PBH2 John Deere Backhoe	0	0.00	0	0.00	0	0.00
	PMR3 Pacific Roller	0	0.00	0	0.00	0	0.00
	PMOW11 Works Supervisor Vehicle	0	0.00	0	0.00	0	0.00
	Economic Services						
10922	Industrial Shed - 2 Paragon Street	0				0	0.00
10933	Industrial Shed - Lot 853 (Land)	0		0		0	0.00
1016	Community Centre & Pav-demolished	0			0.00		0.00
		421,649	10,335.22	113,600	6,669.09	(308,049)	(3,666.13)

Asset No	By Class of Asset	Written Down Value		Sale Proceeds		Profit(Loss)	
		2018/19 Budget	September 2018 Actual	2018/19 Budget	September 2018 Actual	2018/19 Budget	September 2018 Actual
		\$	\$	\$	\$	\$	\$
	Plant & Equipment						
EMCCS02	EMEDS02 - DTS Vehicle PN725	10,500	10,335.22	7,600	6,669	(2,900)	(3,666.13)
PL5	2003 CAT Front End Loader-PN430	8,000	0.00	86,000	0.00	78,000	0.00
	Land & Buildings						
10180	CRC Lot 2 (18) Parade Street-Spec Building	230,600	0.00	0	0	(230,600)	0.00
10191	CRC Lot 2 (18) Parade Street-Land	16,000	0.00	0	0	(16,000)	0.00
10173	Lot 602 (38) Sharow St Land	4,753	0.00	0	0	(4,753)	0.00
10174	Lot 603(36) Sharow St Land	4,753	0.00	0	0	(4,753)	0.00
10289A	Lot 602 (38) and Lot 603 (4 Units only)	115,043	0.00	0	0	(115,043)	0.00
1037	5 Webb St (Land)	32,000	0.00	20,000	0.00	(12,000)	0.00
		421,649	10,335.22	113,600	6,669.09	(308,049)	(3,666.13)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2018/19 Adopted Budget	September 2018 Actual
\$	\$
78,000	0.00
(386,049)	(3,666.13)
<u>(308,049)</u>	<u>(3,666.13)</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 30 SEPTEMBER 2018

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-18	New Loans		Principal Repayments			Principal Outstanding			Interest Repayments		
		2018/19 Budget \$	2018/19 Actual \$	2018/19 Budget \$	2017/18 Revised Budget	2018/19 Actual \$	2018/19 Budget \$	2017/18 Revised Budget	2018/19 Actual \$	2018/19 Budget \$	2017/18 Revised Budget	2018/19 Actual \$
Education & Welfare												
Loan 120 - SSL Pingelly Cottage Homes *	181,717	0	0	7,598	7,598	0	174,119	181,717	5,879	5,879	(64)	
Recreation & Culture												
Loan 123 - Recreation and Cultural Centre	2,289,025		0	90,738	90,738	44,897	2,198,287	2,244,128	95,423	95,423	(257)	
Loan 124 - Recreation and Cultural Centre			700,000	0	0	0	1,200,000	1,200,000	28,320	28,320	4,335	
WATC Short Term Facility	500,000	700,000	700,000	0	0	0	1,200,000	1,200,000	28,320	28,320	4,335	
	2,970,742	700,000	700,000	98,336	98,336	44,897	3,572,406	3,625,845	129,622	129,622	4,014	

(*) 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 2018 TO 30 SEPTEMBER 2018

	2018/19 Adopted Budget \$	September 2018 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	113,223	113,223
Amount Set Aside / Transfer to Reserve	2,430	0
Amount Used / Transfer from Reserve	<u>(80,000)</u>	<u>0</u>
	<u>35,653</u>	<u>113,223</u>
(b) Plant Reserve		
Opening Balance	246,256	246,256
Amount Set Aside / Transfer to Reserve	5,285	0
Amount Used / Transfer from Reserve	<u>(186,500)</u>	<u>0</u>
	<u>65,041</u>	<u>246,256</u>
(c) Building and Recreation Reserve		
Opening Balance	31,202	31,202
Amount Set Aside / Transfer to Reserve	20,185	0
Amount Used / Transfer from Reserve	<u>(28,000)</u>	<u>0</u>
	<u>23,387</u>	<u>31,202</u>
(d) Electronic Equipment Reserve		
Opening Balance	6,280	6,280
Amount Set Aside / Transfer to Reserve	7	0
Amount Used / Transfer from Reserve	<u>(3,200)</u>	<u>0</u>
	<u>3,087</u>	<u>6,280</u>
(e) Community Bus Reserve		
Opening Balance	11,419	11,419
Amount Set Aside / Transfer to Reserve	25	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>11,444</u>	<u>11,419</u>
(f) Swimming Pool Reserve		
Opening Balance	51,095	51,095
Amount Set Aside / Transfer to Reserve	495	0
Amount Used / Transfer from Reserve	<u>(5,000)</u>	<u>0</u>
	<u>46,590</u>	<u>51,095</u>
(g) Joint Venture Housing Reserve		
Opening Balance	52,544	52,544
Amount Set Aside / Transfer to Reserve	523	0
Amount Used / Transfer from Reserve	<u>(53,068)</u>	<u>0</u>
	<u>(1)</u>	<u>52,544</u>
(h) Refuse Site Rehab/Closure Reserve		
Opening Balance	15,556	15,556
Amount Set Aside / Transfer to Reserve	46	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>15,602</u>	<u>15,556</u>
Total Cash Backed Reserves	<u><u>200,803</u></u>	<u><u>527,575</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 2018 TO 30 SEPTEMBER 2018

	2018/19 Adopted Budget \$	September 2018 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	2,430	0
Plant Reserve	5,285	0
Building and Recreation Reserve	20,185	0
Electronic Equipment Reserve	7	0
Community Bus Reserve	25	0
Swimming Pool Reserve	495	0
Joint Venture Housing Reserve	523	0
Refuse Site Rehab/Closure Reserve	46	0
	<u>28,996</u>	<u>0</u>
Transfers from Reserves		
Leave Reserve	(80,000)	0
Plant Reserve	(186,500)	0
Building Reserve	(28,000)	0
Electronic Equipment Reserve	(3,200)	0
Community Bus Reserve	0	0
Swimming Pool Reserve	(5,000)	0
Joint Venture Housing Reserve	(53,068)	0
Refuse Site Rehab/Closure Reserve	0	0
	<u>(355,768)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>(326,772)</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

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 2018 TO 30 SEPTEMBER 2018

	2017/18 B/Fwd Per 2018/19 Budget \$	2017/18 B/Fwd Per Financial Report \$	September 2018 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	631,596	(66,200)	1,166,506
Cash - Restricted Unspent Grants	229,139	926,934	(272,789)
Cash - Restricted Unspent Loans	(314,353)	(314,353)	0
Cash - Restricted Reserves	527,575	527,575	527,575
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	220,559	220,559	856,079
Sundry Debtors	100,719	100,719	57,791
Provision for Doubtful Debts	(3,519)	(3,519)	(3,519)
Gst Receivable	151,014	151,014	45,658
Loans - clubs/institutions	7,598	7,598	7,598
Accrued Income/Payments In Advance	1,958	1,958	0
Investments	0	0	0
Inventories	8,380	8,380	17,066
	<u>1,560,666</u>	<u>1,560,666</u>	<u>2,401,965</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)	0	0	0
Sundry Creditors	(113,407)	(113,407)	(85)
Accrued Interest On Loans	(49,507)	(49,507)	0
Accrued Salaries & Wages	(19,658)	(19,658)	0
Income In Advance	0	0	0
Gst Payable	(50,973)	(50,973)	(3,073)
Payroll Creditors	0	0	0
Accrued Expenses	(15,733)	(15,733)	0
PAYG Liability	(32,720)	(32,720)	(31,708)
Other Payables	(3,487)	(3,487)	(7,071)
Current Employee Benefits Provision	(303,871)	(303,871)	(303,871)
Current Loan Liability	(598,336)	(598,336)	(1,253,439)
	<u>(1,187,692)</u>	<u>(1,187,691)</u>	<u>(1,599,247)</u>
NET CURRENT ASSET POSITION	372,974	372,976	802,719
Less: Cash - Reserves - Restricted	(527,575)	(527,575)	(527,575)
Less: Cash - Unspent Grants/Loans - Fully Restricted	0	0	(0)
Less: Current Loans - Clubs / Institutions	(7,598)	(7,598)	(7,598)
Less: Investments	0	0	0
Add Back : Component of Leave Liability not Required to be Funded	303,871	303,871	303,871
Add Back : Current Loan Liability	598,336	598,336	1,253,439
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>740,010</u>	<u>740,010</u>	<u>1,824,856</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 30 SEPTEMBER 2018

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2018/19 Rate Revenue \$	2018/19 Interim Rates \$	2018/19 Back Rates \$	2018/19 Total Revenue \$	2018/19 Budget \$
General Rate								
GRV - Residential	0.130220	321	3,135,172	408,262	(63)	0	408,200	407,247
GRV - Rural Residential	0.130220	69	719,124	93,644	0	0	93,644	93,644
GRV - Commercial/Industrial	0.130220	33	463,424	60,249	0	0	60,249	60,249
GRV - Townsites	0.130220	12	128,440	16,725	0	0	16,725	16,725
UV - Broadacre Rural	0.010469	250	123,477,000	1,292,681	(524)	0	1,292,157	1,292,478
Sub-Totals		685	127,923,160	1,871,562	(586)	0	1,870,975	1,870,343
Minimum Rates								
GRV - Residential	900	58	121,945	52,200	0	0	52,200	52,200
GRV - Rural Residential	900	20	69,600	18,000	0	0	18,000	18,000
GRV - Commercial/Industrial	900	8	28,385	7,200	0	0	7,200	7,200
GRV - Townsites	900	7	20,270	6,300	0	0	6,300	6,300
UV - Broadacre Rural	900	45	2,709,500	40,500	0	0	40,500	40,500
Sub-Totals		138	2,949,700	124,200	0	0	124,200	124,200
Ex Gratia Rates								
Movement in Excess Rates							1,995,176	1,994,543
Total Amount of General Rates Specified Area Rates							233	241
							(44,826)	0
Total Rates							1,950,583	1,994,784
							0	0
							1,950,583	1,994,784

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 2018/19 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 2018 TO 30 SEPTEMBER 2018

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-18 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Transport Licensing	0	90,822	(90,822)	0
BCITF Levy	0	0	0	0
Rates	0	0	0	0
Funds Held on Behalf of Groups	40	0	0	40
Unclaimed Monies	100	0	0	100
Builders Registration Board	0	0	0	0
Social Club	0	0	0	0
Nomination Deposits	80	0	(80)	0
Bond Monies (Including Key Deposits)	4,040	5,180	(700)	8,520
	4,260	96,002	(91,602)	8,660

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 30 SEPTEMBER 2018

8. OPERATING STATEMENT

	September 2018 Actual \$	2018/19 Revised Budget \$	2018/19 Adopted Budget \$	2017/18 Actual \$
OPERATING REVENUES				
Governance	17,022	85,669	85,669	59,216
General Purpose Funding	2,117,722	2,691,085	2,691,085	3,174,924
Law, Order, Public Safety	38,113	65,902	65,902	454,910
Health	515	6,936	6,936	8,283
Education and Welfare	1,500	11,175	11,175	635,719
Housing	0	0	0	0
Community Amenities	166,738	343,650	343,650	174,268
Recreation and Culture	55,032	712,454	712,454	4,055,949
Transport	252,512	1,118,892	1,118,892	1,188,399
Economic Services	7,898	24,050	24,050	43,885
Other Property and Services	16,590	77,750	77,750	108,329
TOTAL OPERATING REVENUE	2,673,642	5,137,563	5,137,563	9,903,883
OPERATING EXPENSES				
Governance	155,892	677,507	677,507	556,517
General Purpose Funding	37,023	225,373	225,373	176,753
Law, Order, Public Safety	63,163	207,056	207,056	200,344
Health	25,846	121,072	121,072	109,345
Education and Welfare	11,992	119,003	119,003	42,882
Housing	0	0	0	0
Community Amenities	76,391	408,119	408,119	370,813
Recreation & Culture	226,254	1,338,540	1,338,540	949,218
Transport	228,662	2,225,141	2,225,141	2,324,409
Economic Services	39,922	264,077	264,077	231,661
Other Property and Services	15,954	40,738	40,738	87,172
TOTAL OPERATING EXPENSE	881,099	5,626,626	5,626,626	5,049,115
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	1,792,543	(489,063)	(489,063)	4,854,768

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 30 SEPTEMBER 2018

9. STATEMENT OF FINANCIAL POSITION

	September 2018 Actual \$	2017/18 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	1,421,292	1,073,956
Investments	5,000	5,000
Trade and Other Receivables	963,607	478,330
Inventories	17,066	8,380
Trust at Bank	8,660	4,260
TOTAL CURRENT ASSETS	2,415,625	1,569,926
NON-CURRENT ASSETS		
Other Receivables	231,478	231,478
Inventories	0	0
Property, Plant and Equipment	19,718,600	18,436,371
Infrastructure	71,739,874	71,659,307
TOTAL NON-CURRENT ASSETS	91,689,952	90,327,156
TOTAL ASSETS	94,105,577	91,897,082
CURRENT LIABILITIES		
Trade and Other Payables	41,936	285,484
Long Term Borrowings	1,253,439	598,336
Provisions	303,871	303,871
Trust Liability	8,660	4,260
TOTAL CURRENT LIABILITIES	1,607,906	1,191,951
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	2,372,406	2,372,406
Provisions	53,186	53,186
TOTAL NON-CURRENT LIABILITIES	2,425,592	2,425,592
TOTAL LIABILITIES	4,033,498	3,617,543
NET ASSETS	90,072,079	88,279,539
EQUITY		
Retained Surplus	34,159,005	32,366,465
Reserves - Cash Backed	527,575	527,575
Revaluation Surplus	55,385,499	55,385,499
TOTAL EQUITY	90,072,079	88,279,539

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 30 SEPTEMBER 2018

10. FINANCIAL RATIOS

	2019 YTD	2018	2017	2016
Current Ratio	1.66	1.77	2.03	1.05
Operating Surplus Ratio	0.78	(0.49)	(0.60)	(0.72)

The above ratios are calculated as follows:

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

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

Standards:
The standard is not met if the ratio is lower than 1:1 (less than 100%) Below Std
The standard is met if the ratio is greater than 1:1 (100% or greater) Std met
A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments. This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.

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

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

Standards:
Basic Standard is not met less than < 1% (< 0.01) Below Std
Basic Standard between 1% and 15% (0.01 and 0.15) Basic Std
Advanced Standard greater than > 15% (>0.15). Adv Std

SHIRE OF PINGELLY
RESTRICTED CASH RECONCILIATION
30 September 2018

Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure previous year 2015/16	Actual Expenditure previous year 2016/17	Actual Expenditure current year 2017/18	Actual Expenditure current year 2018/19	Restricted Funds Remaining
Health Department (WACHS)-claim 1	Aged Approp Accom Units	0860	272,727.27	5,456.91	197,609.67	69,660.69	0.00	0.00
Health Department (WACHS)-claim 2	Aged Approp Accom Units	AAA01	181,818.18	0.00	0.00	181,818.18	0.00	0.00
Health Department (WACHS)-claim 3	Aged Approp Accom Units	AAA01	272,727.27	0.00	0.00	272,727.27	0.00	0.00
Health Department (WACHS)-claim 4	Aged Approp Accom Units	AAA01	272,727.27	0.00	0.00	272,727.27	0.00	0.00
Health Department (WACHS)-claim 5	Aged Approp Accom Units	AAA01	272,727.27	0.00	0.00	272,727.27	0.00	0.00
Health Department (WACHS)-final claim 6	Aged Approp Accom Units	AAA01	318,181.82	0.00	0.00	318,181.82	0.00	0.00
WDC Community Chest Funding-Sensory Garden	Aged Approp Accom Units	0861	20,000.00	0.00	0.00	20,000.00	10,000.00	0.00
WDC Community Chest Funding-Sensory Garden	Aged Approp Accom Units	0861	10,000.00	0.00	0.00	0.00	41,138.68	0.00
Lotterywest Grant-Aged Sensory Space	Aged Approp Accom Units	AAA02	50,000.00	0.00	0.00	8,861.32	0.00	0.00
National Stronger Regions Funds claim 1	Recreation & Cultural Centre	11PR/PR01	777,719.00	0.00	777,719.00	0.00	0.00	0.00
National Stronger Regions Funds claim 2+Interest	Recreation & Cultural Centre	11PR/PR01	1,472,140.88	0.00	0.00	1,472,140.88	0.00	0.00
National Stronger Regions Funds claim 3	Recreation & Cultural Centre	11PR/PR01	1,291,008.00	0.00	0.00	1,291,008.00	0.00	0.00
National Stronger Regions Funds - final claim 4	Recreation & Cultural Centre	11PR/PR01	0.00	0.00	0.00	0.00	353,289.00	(353,289.00)
Lotterywest Grant \$1,000,000 claim 1	Recreation & Cultural Centre	11PR/PR02	70,111.00	0.00	0.00	70,111.00	0.00	0.00
Lotterywest Grant \$1,000,000 claim 2	Recreation & Cultural Centre	11PR/PR02	513,788.11	0.00	0.00	513,788.11	0.00	0.00
Lotterywest Grant \$1,000,000 claim 3	Recreation & Cultural Centre	11PR/PR02	225,203.89	0.00	0.00	225,203.89	0.00	0.00
Lotterywest Grant \$1,000,000 - final claim 4	Recreation & Cultural Centre	11PR/PR02	190,897.00	0.00	0.00	190,897.00	0.00	0.00
Dept of Sport & Rec \$350,000 claim 1 25%	Recreation & Cultural Centre	11PR/PR03	87,500.00	0.00	87,500.00	0.00	0.00	0.00
Dept of Sport & Rec \$350,000 claim 2 50%	Recreation & Cultural Centre	11PR/PR03	175,000.00	0.00	0.00	175,000.00	87,500.00	(87,500.00)
Dept of Sport & Rec \$350,000 - final claim 3 25%	Recreation & Cultural Centre	11PR/PR03	0.00	0.00	0.00	0.00	50,000.00	0.00
Bendigo Bank-Pingelly Community Financial Services	Recreation & Cultural Centre	11PR/PR04	150,000.00	0.00	0.00	100,000.00	0.00	0.00
Pingelly Times	Recreation & Cultural Centre	11PR/PR05	10,000.00	0.00	0.00	10,000.00	0.00	0.00
Pingelly Development Association	Recreation & Cultural Centre	11PR/PR06	5,000.00	0.00	0.00	5,000.00	0.00	0.00
Focus Group Grain contribution to PRACC	Recreation & Cultural Centre	11PR/PR07	4,323.00	0.00	0.00	4,323.00	0.00	0.00
Contributions Other	Recreation & Cultural Centre	11PR/PR10	1,408.63	0.00	1,408.63	0.00	0.00	0.00
CBH Contribution Grass Roots Fund -playground	Recreation & Cultural Centre	11PR/PR11	10,000.00	0.00	0.00	0.00	10,000.00	0.00
Forestry Products Commission	Recreation & Cultural Centre	11PR/PR12	20,000.00	0.00	0.00	20,000.00	0.00	0.00
Unspent Loan 123 - TD01	Recreation & Cultural Centre	1703	1,008,446.32	0.00	0.00	1,008,446.32	0.00	0.00
Unspent Loan 123 - TD01 Funds in Muni Funds	Recreation & Cultural Centre	1703	500,000.00	0.00	161,980.70	338,019.30	0.00	0.00
Unspent Loan 123 - interest TD01 in Muni	Recreation & Cultural Centre	1703	110,359.46	0.00	45,169.26	65,190.20	0.00	0.00
Unspent Loan 123 in Muni Fund -TD02	Recreation & Cultural Centre	1703	500,000.00	0.00	500,000.00	0.00	0.00	0.00
Unspent Loan 123 in Muni Fund interest TD02	Recreation & Cultural Centre	1703	20,509.36	0.00	20,509.36	0.00	0.00	0.00
Unspent Loan 123 - TD03	Recreation & Cultural Centre	1703	504,432.90	0.00	504,432.90	0.00	0.00	0.00
WATC Short Loan Term Facility PRACC claim 1	Recreation & Cultural Centre	1704	500,000.00	0.00	500,000.00	0.00	0.00	0.00
WATC Short Loan Term Facility PRACC claim 2	Recreation & Cultural Centre	1704	700,000.00	0.00	0.00	314,353.36	385,646.64	0.00
Main Roads Bullaring rd Bridge Funding 18/19 c/fwd	Transport	1250	168,000.00	0.00	0.00	0.00	941,897.32	168,000.00
Sub Total				1,840,970.62	8,348,294.77			(272,788.99)
Total Restricted Grant Funds								Balance
Available Cash								892,967.47
Municipal Bank	Muni Fund Bank	0111						50.00
Municipal Bank	Till Float SES	0112						200.00
Municipal Bank	Till Float	0113						500.00
Municipal Bank	Petty Cash on hand	0114						893,717.47
Total Cash								272,788.99
Less Restricted Cash								
Total Unrestricted Cash								1,166,506.46

Attachment 5

16.1 Proposed Shed Lot 558 – 3 Philip Street

Copy of Minutes Item 8.2 – 19 April 2006

8.2 Proposed Shed – Lot 558 (3) Phillips Street, Pingelly

File Reference: A5310
Applicant: Jane R Townsend
Owner: Jane R Townsend
Lot Area: 1.424 Ha
Zoning: Rural Residential
Disclosure of Interest: Nil
Attachments: Site plan
Author: Paul Todd, Environmental Health Officer/Building Surveyor/
Planning Officer

Background: On 7 March Council received an application for planning consent from Ms Jane Townsend for the construction of a steel frame shed on Lot 558, 3 Phillip Street, Pingelly. The proposed shed will be 9.2m wide, 7.5m long with a height of 3.050m.

Comment: The subject land is zoned Rural Residential under the Shire of Pingelly Town Planning Scheme No. 2. Development in the Rural Residential Zone, including additions and alterations to existing development requires Council approval.

The Scheme requires that Council consider the following with relation to the application:

- a) colour and texture of external building materials;
- b) building size, height, bulk, roof pitch;
- c) setback and location of the building on its lot;
- d) architectural style and design details of the building;
- e) relationship to surrounding development; and;
- f) other characteristics considered by the Council to be relevant

a) Colour

The proposed shed is to be constructed toward the rear and side of Lot 547. The proposed shed compliments the existing dwelling.

c) Setback and location of the building on its lot 5m side and 55m front. Town Planning Scheme No.2 requires side set back of 10m. A letter from the affected neighbour advises that they have no objection to the proposed shed location.

e) Relationship to surrounding development

The proposed shed is to the rear of the existing dwelling. The proposed shed is considered unlikely to have an adverse impact on the visual amenity of the neighbouring area.

Statutory Environment: Shire of Pingelly Town Planning Scheme No. 2

Policy Implications: N/A

Financial Implications: N/A

Strategic Implications: N/A

Voting Requirements: Simple majority

Recommendation:

That Council resolves to approve the construction of the proposed 9.2 x 7.5m Shed at Lot 558, 3 Phillips Street, Pingelly as submitted by Ms Jane Townsend subject to a building licence being obtained and neighbours comment relating to the 5m side set back.

9217 – Moved Cr SJ Lange

Seconded Cr LJ Morrison

That Council resolves to approve the construction of the proposed 9.2 x 7.5m Shed at Lot 558, 3 Phillips Street, Pingelly as submitted by Ms Jane Townsend subject to a building licence being obtained and neighbours comment relating to the 5m side set back.

CARRIED 8-0