



Shire of Pingelly

Attachments

Ordinary Council Meeting
16 September 2020

Council Policy



Council Policy Name:	Christmas Closure
Responsible Directorate	Office of the Chief Executive

1. PURPOSE

This policy is designed to provide guidelines for the closure of the Administration Centre and Depot over the Christmas holiday period.

2. SCOPE

This Policy is applicable to the Shire of Pingelly and its operations.

3. DEFINITIONS

N/A

4. POLICY STATEMENT

The Shire of Pingelly operations, including the Administration and the Depot, will close annually for a period of no longer than 10 working days (2 calendar weeks) over the Christmas and New Year holiday period. The Chief Executive Officer has the discretion to determine the days of closure spanning Christmas and New Years Day.

To ensure the community is aware of the closure, widespread advertising is to occur no later than the first week in December each year.

Suitable emergency contact persons are to be maintained to ensure a point of contact is available for urgent requests, and this information is to be provided to the Local Emergency Management Committee.

The ability to issue fire weather warnings and harvest ban information must be maintained during the period of closure.

5. RELATED DOCUMENTATION / LEGISLATION

Nil

6. REVIEW DETAILS



SHIRE OF PINGELLY

TOWN HALL USE WORKSHOPS

Wednesday, 29 July 2020

Pingelly Town Hall

ENGAGEMENT REPORT

OVERVIEW

Members of the Pingelly community gathered to discuss the future use of the Town Hall at two separate workshops (10am & 5.30pm) on Wednesday, 29 July 2020 at the Town Hall.

The aim of the workshops was to gather community input on the future use of the Town Hall to inform a Council decision. By the end of the workshop, participants had:

- Considered the context and innovative examples from other communities,
- Discussed what purpose should drive the use of the Town Hall,
- Explored the practical possibilities for the Town Hall use moving forward, and
- Provided direction to Council on the preferred use.

Approximately 20 participants attended each workshop, plus 3-4 Shire Councillors and 2 Shire Officers as observers.

The workshop was independently facilitated reported on by Will Bessen of Tuna Blue Facilitation.

This Engagement Report captures the discussions and consensus points of both workshops.

PROCESS

Each workshop followed a similar process:

1. Presentation and discussion of contextual information
2. Small group work to consider *'What would you practically like to see happen at the Town Hall moving forward?'*
3. Whole of group plenary discussion to unpack the ideas and consider the 'why, what and how' of the key themes.
4. Final dot voting or consensus based prioritisation.

The workshop agenda is attached as an appendix for reference.

EXECUTIVE SUMMARY

The following key themes emerged from both workshops.

1. A strong desire to capture and display Pingelly's unique history at the heritage Town Hall, including agricultural, war, Aboriginal, sporting and family histories;
2. An aspiration to utilise the Town Hall for innovative and flexible economic and tourism uses, including a fit for purpose Visitors Centre, a multipurpose space for entrepreneurship such as pop up markets and craft stalls, and a space for exploring creativity such as art and craft workshops;
3. An ongoing need to manage the change of use for the Town Hall by finding alternative solutions for community groups and functions requiring suitable spaces in Pingelly, particularly local funerals

The general consensus across both workshops was that the use of the Town Hall should evolve based on the following principles:

- Must be multiple use and flexible to the community's needs;
- Promote connection across ages and groups within the community
- Be regularly used as a 'heart for the community' (i.e. not twice a month)

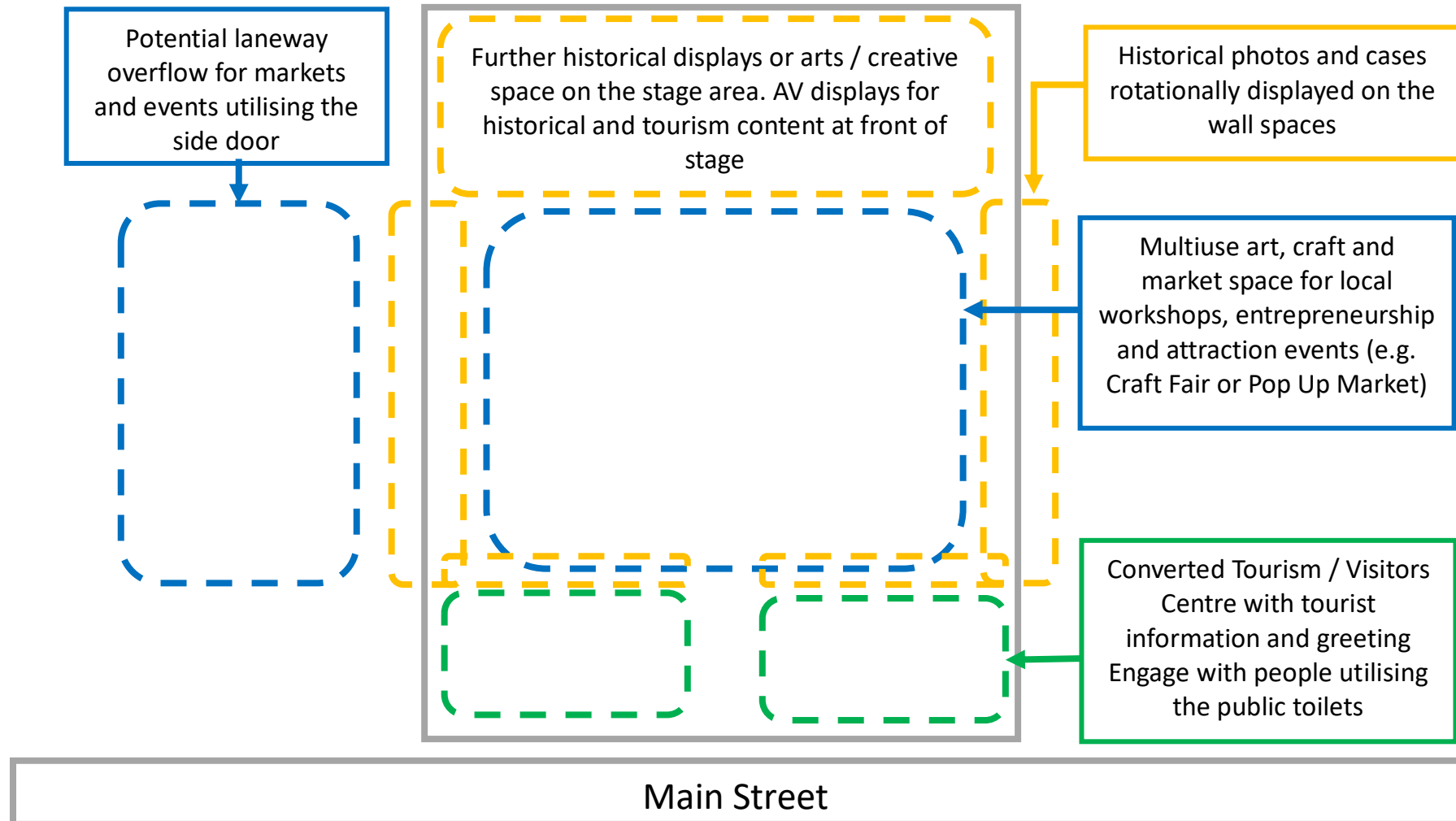
Likely options for a multiuse Town Hall facility are:

- Undertake community based historical projects to capture and display the Town's diverse history on the wall spaces and potentially the stage area utilising photos, physical displays and AV displays. Ensure that these displays are regularly rotated to provide variety and ongoing dialogue for residents, visitors and tourists. Likely initial displays are the Higgins War Photos, selected Lost Pingelly (Facebook) records and an agricultural display
- To designate a multiple use space in the central hall component focused on rotations of art / craft workshops, additional historical displays, community pop up markets and stalls, tourism events and the ANZAC day service. This space would need to allow for flexible and mobile events and may include use of the side door to an overflow area in the side lane (e.g. for large market events)
- To incorporate a fit for purpose and consistently staffed Tourism / Visitors Centre at the front of the Hall in a converted kitchen space. This option requires a higher level of maintenance and staffing to ensure visitors are greeted consistently and encouraged to spend time and money in the Town. It may include implementing smart on-demand technology options for Tourists to enter the space independently or notify a volunteer to meet them

Consensus and voting from the workshops indicates the following order for development of this space:

1. Initial historical displays on the walls with AV displays and stage area conversion in the future
2. Piloting of an art, craft and pop up market with more established creative and market stalls in the future
3. Conversion of the kitchen into a Tourism Information Stall with transition to a staffed Visitors Centre in the future

A potential layout for this multiuse approach is provided overpage.



MORNING WORKSHOP OUTPUTS

ACTIVITY

The participants began by considering the following question in small groups and noting their responses onto A5 post-it notes:

What would you practically like to see happen at the Town Hall moving forward?

The post-it notes were collected and unpacked as ideas on the workshop templates provided in this section under the themes:

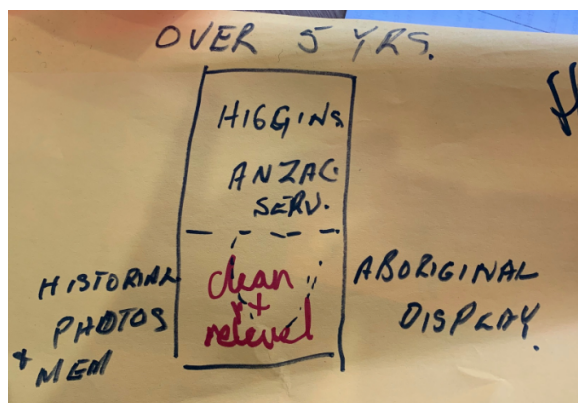
- Historical / Educational Use
- Community Use
- Economic / Tourism Use

HISTORICAL & EDUCATIONAL USE

Initial Responses

The initial responses on the A5 post-it notes were:

- The front used as a tourist Information space then the Main Hall to include the history of Pingelly, including Higgins Brothers display, and the stage area could be a craft display area;
- Self-guided entry tour of displays linked to other key historical sites / buildings;
- Hall of fame for agriculture and combine with Higgins photos, art displays, quilt displays.
- Have a rotation of displays;
- World war heritage on wall;
- Heritage building needs a heritage use;
- History - agriculture, artefacts, Indigenous.
- Museum and heritage;
- Display of cultural, Noongar and art / culture.



Exploring the different ideas and uses

The group explored the ideas:

HISTORICAL / EDUCATIONAL USE	
What would you like to see happen and why?	<ul style="list-style-type: none"> • Need to maintain knowledge and hand over the history of how the area developed and where the history is in town; • Some of this history isn't on display currently; • To articulate what a country rural community involves to people here for a short amount of time (e.g. international students); • Show the whole seasons and the whole history – something different.
What benefit would it provide to the community? Who would use it?	<ul style="list-style-type: none"> • Tourists; • Visitors to promoted events visitors (e.g. ANZAC day service); • Families of early settlers (genealogy visitors); • School students.
What would it look like / involve once it's happening?	<ul style="list-style-type: none"> • WW1 Higgins photos and other WA war memorabilia (history books); • Men's Shed machinery (harvesting through the ages); • Themed displays; • Art • Must be rotational displays, 3 times a year.
What would it take to get up and running?	<ul style="list-style-type: none"> • Community effort; • Professional layout design; • Do we have the volunteer capacity?
What would it take to maintain?	<ul style="list-style-type: none"> • A proactive group to set and run • A designated operator from Shire who is paid to make it a dynamic space. • Costs covered under the Shire and Museum Act with governance for a community committee. • Some money contributions in the form of grants or paid entry
Could it co-exist with other uses?	Yes, could co-exist with tourism and some community use

COMMUNITY USE

Initial Responses

The initial responses on the A5 post-it notes were:

- Re-open for community use including stay on your feet group, displays and tourism pamphlets;
- An area that can easily be transformed for others to use as required;
- Community space (with WW1 frames on walls) for funerals, ANZAC and dances.
- A use for the whole community that doesn't take away from our community (e.g. Anzac service, entertainment);
- Should be available for the whole community to use for events;
- The groups using it will have to contribute to the up-keep;
- Not just used 2-3 times year, used full time by the community.

Exploring the different ideas and uses

The group explored the ideas:

COMMUNITY USE	
What would you like to see happen and why?	<ul style="list-style-type: none">• We need spaces to suit different groups:<ul style="list-style-type: none">– the Indigenous community is currently holding wakes at Popanyinning Hall because they can't access the Pingelly Town Hall– The PRACC is suited to other uses.• You need to suit your clientele;• There's a tradition and history for wedding and funerals here; it was the only venue for many years.• "It stays with you" and we should honour those memories for the 5-10 years as a transition towards PRACC;• It is a private and neutral community facility (not belong to clubs etc); also, alcohol free.
What benefit would it provide to the community? Who would use it?	<ul style="list-style-type: none">• Stay on Your Feet group;• Those wishing to hold funerals and wakes here
What would it look like / involve once	<ul style="list-style-type: none">• Maintain Anzac service;• Funerals / wakes by application;• Repertory shows.

it's happening?	<ul style="list-style-type: none"> • We forget how difficult the acoustics are for events; • There are also size constraints for some funerals.
What would it take to get up and running?	<ul style="list-style-type: none"> • Would remain as is
What would it take to maintain?	<ul style="list-style-type: none"> • Similar maintenance costs and effort
Could it co-exist with other uses?	<p>Yes, can have photos on the walls;</p> <p>Doesn't coexist with some active tourism uses, pamphlet stand is ok</p>

ECONOMIC & TOURISM USE

Initial Responses

The initial responses on the A5 post-it notes were:

- Interactive displays for tourists to see;
- Multipurpose building to show case the history of Pingelly throughout seasons / years, for tourists to visit;
- Co-existing groups and tourist pamphlets;
- Artist in residence with classes for community and wider to join with, and a back stage apartment for accommodation.
- Pop up Markets.

Exploring the different ideas and uses

The group explored the ideas:

ECONOMIC / TOURISM USE	
What would you like to see happen and why?	<ul style="list-style-type: none"> • Tourist Centre on the main street (draw card) will capture income into town; • Benefits business in town, • Potentially more suitable space / location and co-located with historical display, than the current location • Visual impact / heritage fascia good for attracting tourists; currently hidden at the Craft Shop. • Pop up markets are good for the local economy / sell goods, local stalls, once / month.
What benefit would it provide to the community?	<ul style="list-style-type: none"> • Tourists and visitors; • Past residents returning.

Who would use it?	
What would it look like / involve once it's happening?	<ul style="list-style-type: none"> • Technology / AV display at the Visitors Centre; • Greeted entry by a person with linkage and referral to other uses (historical / art); • Pamphlets.
What would it take to get up and running?	<ul style="list-style-type: none"> • Trained volunteers / person to greet people
What would it take to maintain?	<ul style="list-style-type: none"> • Employed person to run the centre – dynamic individual.
Could it co-exist with other uses?	

PRIORITISATION & LAYOUT

The participants agreed that the range of ideas and uses proposed can ideally coexist in a multi-use facility, if carefully designed. It was also agreed that any multi-use facility should encourage use, visitation and participation year round (i.e. not 5—6 events a year), and include dynamic / rotational displays and events.

With this in mind, the participants used a single sticky note vote to indicate which theme / strategic use they would like to see prioritised for implementation first.

The votes were:

- Historical / Educational Use 10 votes
- Community Use 6 votes
- Economic / Tourism Use 3 votes

The participants then discussed how a potential multi-use layout could be achieved:



EVENING WORKSHOP OUTPUTS

ACTIVITY

The participants began by considering the following question in small groups and noting their responses onto A5 post-it notes:

What would you practically like to see happen at the Town Hall moving forward?

The post-it notes were collected and unpacked as ideas on the workshop templates provided in this section under the themes:

- Historical / Educational Use
- Community Use
- Economic / Tourism Use

HISTORICAL & EDUCATIONAL USE

Initial Responses

The initial responses on the A5 post-it notes were:

- Historical and agricultural displays;
- Close the side street and encourage entrance via the CRC;
- Record our past history;
- An overflow for the museum;
- Displays cases around walls;
- Audio / visual historical displays;
- History of Pingelly;
- Industry / farming and family life;
- Historic / cultural displays of Noongar, museum and art craft;
- History (art, farming, crafting, community).

Exploring the different ideas and uses

The group explored the ideas:

HISTORICAL / EDUCATIONAL USE	
What would you like to see happen and why?	<ul style="list-style-type: none">• Show our history – a place to look for descendants and pioneers;• Honours those who came before us;• Our identity and history is not fully represented or honoured currently (there is no physical place);• No one place to show the good / bad times for Pingelly;• Losing our word of mouth history and stories; needs a physical place.
What benefit would it	<ul style="list-style-type: none">• People doing genealogy, lots of online interest;• History for us and visitors;

provide to the community? Who would use it?	<ul style="list-style-type: none"> Residents wishing to record our identity.
What would it look like / involve once it's happening?	<ul style="list-style-type: none"> Agricultural; Aboriginal story / history; The real history acknowledged of colonialism; Sporting; Infrastructure and buildings around town WW1 photos (these could also be housed at the RSL); Migration patterns and achievements The true grit and history of Pingelly.
What would it take to get up and running?	<ul style="list-style-type: none"> Lots of community effort: Bring together all the community groups with some knowledge to collate and record.
What would it take to maintain?	
Could it co-exist with other uses?	<ul style="list-style-type: none"> Absolutely; Fits with a historical tourism Centre.

COMMUNITY USE

Initial Responses

The initial responses on the A5 post-it notes were:

- Stay on your feet group;
- Seniors coffee / drop in activities twice a week;
- Youth Centre including youth group, out of school care, holiday workshops, scouts / guides and drama classes etc.
- Youth Hub with education / dance lessons, hang out, engagement.
- Community use;
- Keep building as it exists, use for community cultural needs such as ANZAC and funerals (provides an alcohol free space);
- Funerals and wakes;
- Funeral services continued;
- Record the Indigenous history and artefacts;
- Repertory theatre.

Exploring the different ideas and uses

The group explored the ideas:

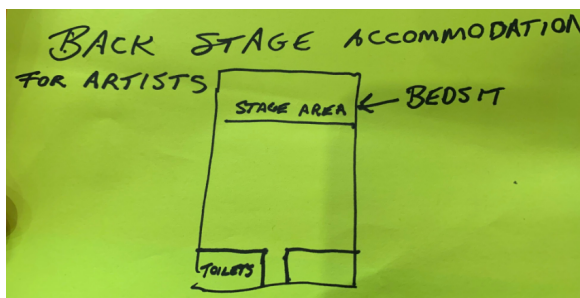
COMMUNITY USE	
What would you like to see happen and why?	<ul style="list-style-type: none"> Provides a central location for community groups and Stay on Your Feet group has people travel from Brookton / Popy to participate and then conduct their economic activity in town. Too busy on the main street for a Youth Hub (there is one near the skatepark already); It is a central location for wakes and carries history for Indigenous families of previous wakes and funerals, It is an alcohol free, self-catered, size relevant and ease of parking venue for community use; Is it time to embrace change though, give we have other venues for community use including the PRACC, RSL (not Mondays), Tennis and Bowls Clubs, Railway and Cottage Halls.
What benefit would it provide to the community?	<ul style="list-style-type: none"> ANZAC service 6 – 7 funerals / wakes a year, Some community groups (i.e. .Stay on Your Feet)
Who would use it?	
What would it look like / involve once it's happening?	
What would it take to get up and running?	
What would it take to maintain?	
Could it co-exist with other uses?	

ECONOMIC & TOURISM USE

Initial Responses

The initial responses on the A5 post-it notes were:

- Historical Tourism Centre open seven days, from 9am – 5pm;
- Trans WA drop off and pick up point to encourage tourism use;
- Tourism;
- Information centre with information and tourist pamphlets;
- Tourism focus with art gallery and tourism information / resources.
- Needs to house an economic development project to attract income;
- Keep the economic benefits central to planning e.g. tourism;
- Celebrating Pingelly and creating economic stimulus;
- Craft and folk school;
- A creative space to build a reputation as the palace to be creative and learn new skills and have a rural experience;
- Complemented by art exhibitions;
- Art workshops with artist residents;
- Backstage accommodation for artists:



- Local art displays;
- Multipurpose space:
 - Visitors Centre,
 - art and craft centre,
 - museum / historical displays.
- Community multi-function halls;
- Multipurpose use for everybody;
- Non-permanent;
- Community groups to come together and work together to offer a 7 day service;
- Flexible space i.e. built in / mobile with storage and space for funerals / sales craft etc;
- Craft Christmas markets and stalls;
- Pop up events and stalls;
- Weddings, funerals, 21st events should get priority;
- Paddy's market days for Op Shop once a month;
- Pop up stalls and offices.

Exploring the different ideas and uses

The group explored the ideas:

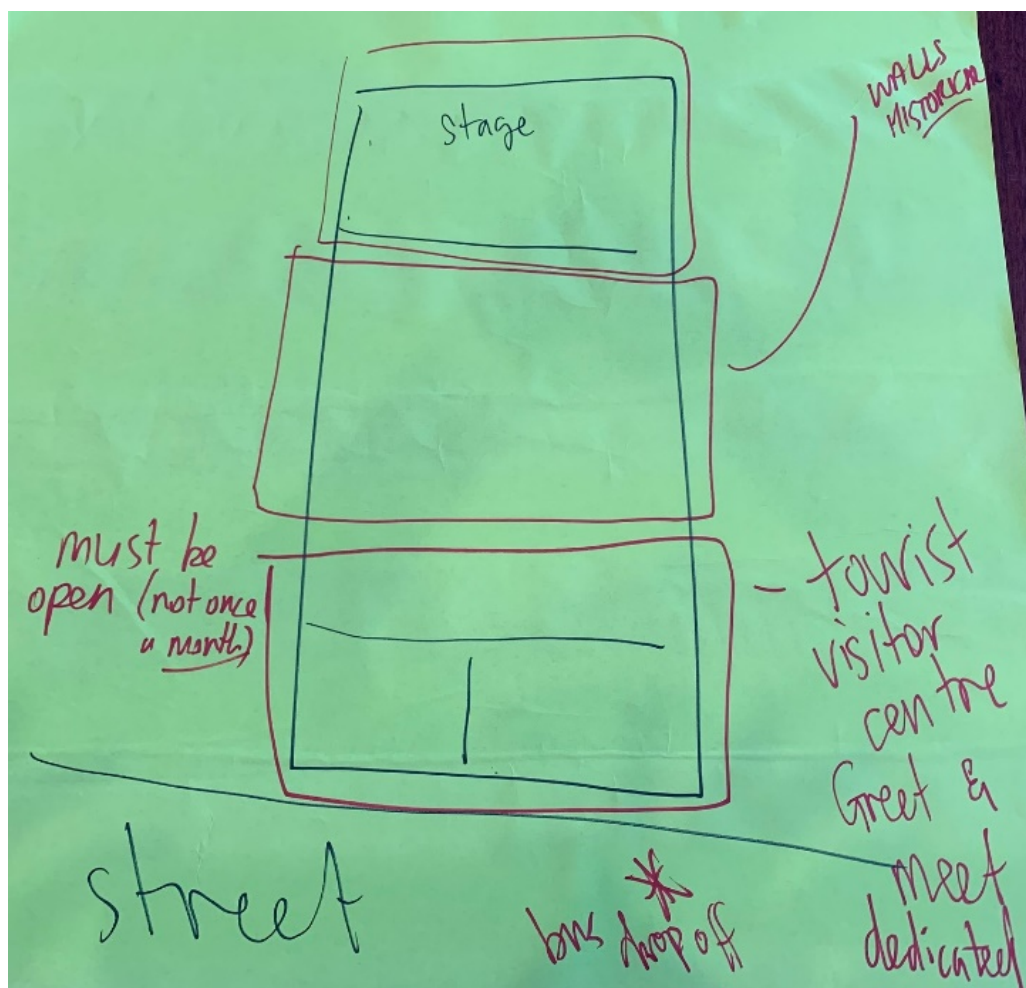
ECONOMIC / TOURISM USE	
What would you like to see happen and why?	<ul style="list-style-type: none"> • Brings life, people and money; • An attraction to stop at; • Showcase local talent and opportunities (e.g. 3 day Craft Fair event); • Stimulate local enterprise (crafters / tourism / businesses); • Economic driver to generate growth and exposure to outsiders, • Sell the fact that we're close to the airport in 2 hours, sell the reputation and generate a snowball effect to attract families (not just grey nomads).
What benefit would it provide to the community? Who would use it?	<ul style="list-style-type: none"> • Visitors / tourists; • Local creatives / businesses.
What would it look like / involve once it's happening?	
What would it take to get up and running?	<ul style="list-style-type: none"> • AV set up for historical; • Someone to run it 7 days a week (tech enabled); • Money / planning / advertisement; • UWA connection / partnerships (3rd year student proposal).
What would it take to maintain?	
Could it co-exist with other uses?	

CONSENSUS & LAYOUT

The participants in the evening session didn't complete a voting prioritisation exercise, as they arrived naturally at a consensus position for the preferred multi-use of the Town Hall, including:

- Community based historical project to capture and display the Town's diverse history on the wall spaces and potentially the stage area utilising AV displays
- To build a fit for purpose and staffed Tourism / Visitors Centre at the front of the hall (convert the existing kitchen); include smart on-demand technology options for Tourists to enter the space independently
- To retain a multiple use space in the central hall component focused on rotations of art / craft workshops, additional historical displays, community pop up markets and stalls, tourism events and the ANZAC day service
- Continued change management with the community to find solutions at other venues (PRACC, clubs, Railway and Cottage Hall, RSL club) for community uses such as community groups and funerals / wakes

The participants mapped this potential multiple use layout below



APPENDIX: WORKSHOP AGENDA

The workshop agenda is provided below for reference.

Timing	Session	Who
10.00am	Welcome Introductions and Overview	CEO Facilitator
10.10am	Presentations / Table Handout Shire stocktake of existing facilities and functions Innovative examples from other communities in WA and Aust	
10.25am	Workshop <i>What purpose should drive the use of the Town Hall moving forward and why?</i> <ul style="list-style-type: none">▪ Community use▪ Educational / Historical use▪ Economic use <i>What would you practically like to see happen at the Town Hall moving forward?</i>	
11.30am	Direction for Council <i>Based on your discussions and what you've heard today, what is the key priority / place to start for you?</i>	
11.50am	Next Steps	
12.00pm	Workshop Finish	

Terms of Reference

Project Reference Group – Pingelly Memorial Park Re-development



Purpose and objective

1. The primary purpose and objective of the Memorial Park Project Reference Group (MPPRG) is:
 - supporting and advising the Council with the development of a detailed design for the redevelopment of Memorial Park in accordance with the grant funding submission under the Drought Communities Program.

Membership

2. The Group shall be comprised of two elected members who shall be appointed by Council.
3. The Group shall be comprised of up to six community members, to be selected by the Chief Executive Officer. Selection shall be based on:
 - a) being a Shire of Pingelly resident or ratepayer
 - b) having a specific interest in an element of one of the outcomes of the project, e.g. children's play spaces, art, events, tourism, accessible spaces.
 - c) Ability to commit to the total hours required for the planning meetings
 - d) Willingness to work collaboratively with other members of the Group, to fairly represent the community.
4. The Group shall be comprised of Shire of Pingelly staff as appointed by the Chief Executive Officer.
5. Members appointed to the Group are not entitled to a sitting fee, or any such type of remuneration.
6. Elected Members not members of the Group may attend meetings as observers at their discretion.

Length of term

7. The MPPRG will be active until the end of the project which is anticipated to be 30 June 2021. The term of this Group may otherwise be ended by resolution of Council.

Meetings

8. The schedule of meetings will be in accordance with the project timeline requirements and are expected to be a minimum of three meetings during the months of October and November.
9. The Group may invite meeting guests that may include, but is not limited to, staff and or external subject matter experts.

Delegation

10. This Group has no delegated authority to make any decisions for or on behalf of Council.

Quorum

11. Not applicable.

Reporting

12. The outcomes of the Group's recommendations are to be reported through the process for Council to endorse the detailed design component of the project.

Variations

13. Any variations to these Terms of Reference are to be endorsed by Council.

9.2 Current Assets

9.2.1 Renewal & Replacement

Table 15 presents an overview of the renewal and replacement requirements of the existing asset base.

Renewal & Replacement Demand (\$million)											
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Infrastructure	0.587	0.935	0.595	0.612	0.595	0.597	0.595	0.597	0.595	0.597	6.305
Buildings	0.036	0	0	0	0	0	0	0	0	0.045	0.081
Plant & Equipment	0	0	0	0	0	0	0	0	0	0	0
ICT, Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0
Total	0.623	0.935	0.595	0.612	0.595	0.597	0.595	0.597	0.595	0.642	6.386
Planned Funding (\$million)											
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Infrastructure	0.459	0.812	0.452	0.452	0.452	0.452	0.452	0.452	0.452	0.452	4.887
Buildings	0.036	0	0	0	0	0	0	0	0	0	0.036
Plant & Equipment	0	0	0	0	0	0	0	0	0	0	0
ICT, Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0
Total	0.495	0.812	0.452	0.452	0.452	0.452	0.452	0.452	0.452	0.452	4.923
Renewal & Replacement Funding Gap (\$million)											
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Infrastructure	0.128	0.123	0.143	0.160	0.143	0.145	0.143	0.145	0.143	0.145	1.418
Buildings	0	0	0	0	0	0	0	0	0	0.045	0.045
Plant & Equipment	0	0	0	0	0	0	0	0	0	0	0
ICT, Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0
Total	0.128	0.123	0.143	0.160	0.143	0.145	0.143	0.145	0.143	0.190	1.463

Table 15: Current Asset Renewal & Replacement: Demand, Funding & Funding Gap (2015/16 – 2024/25)



SHIRE OF PINGELLY

MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 AUGUST 2020 TO 31 AUGUST 2020

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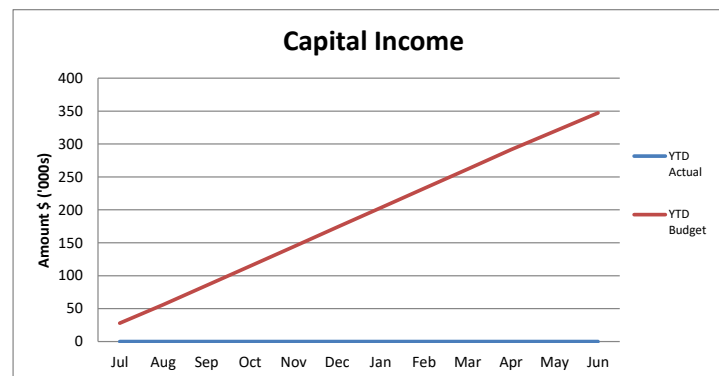
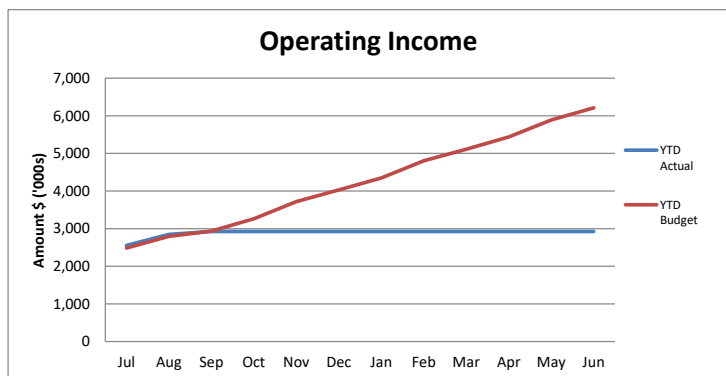
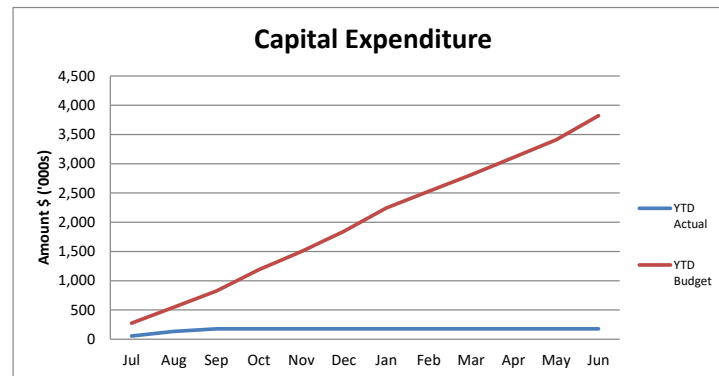
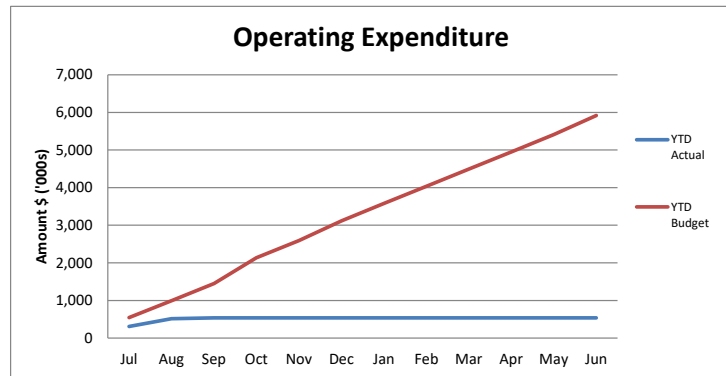
Statement of Financial Activity

Report on Significant Variances

Notes to and Forming Part of the Statement

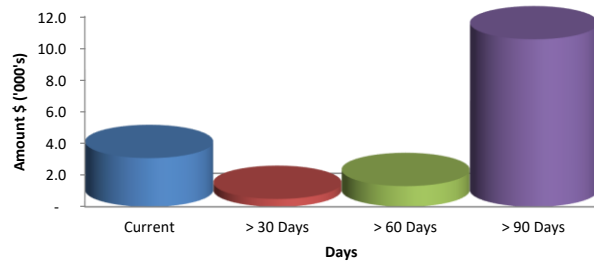
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- Restricted Funds Summary

Income and Expenditure Graphs to 31 August 2020

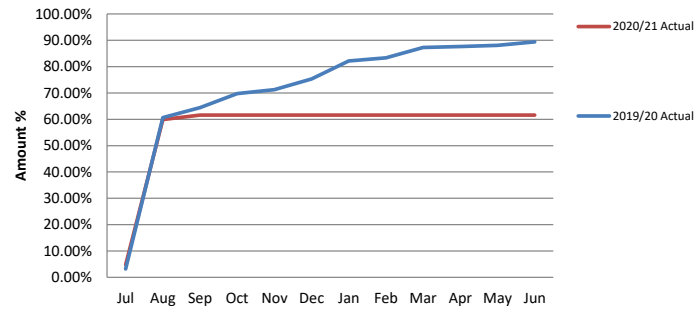


Other Graphs to 31 August 2020

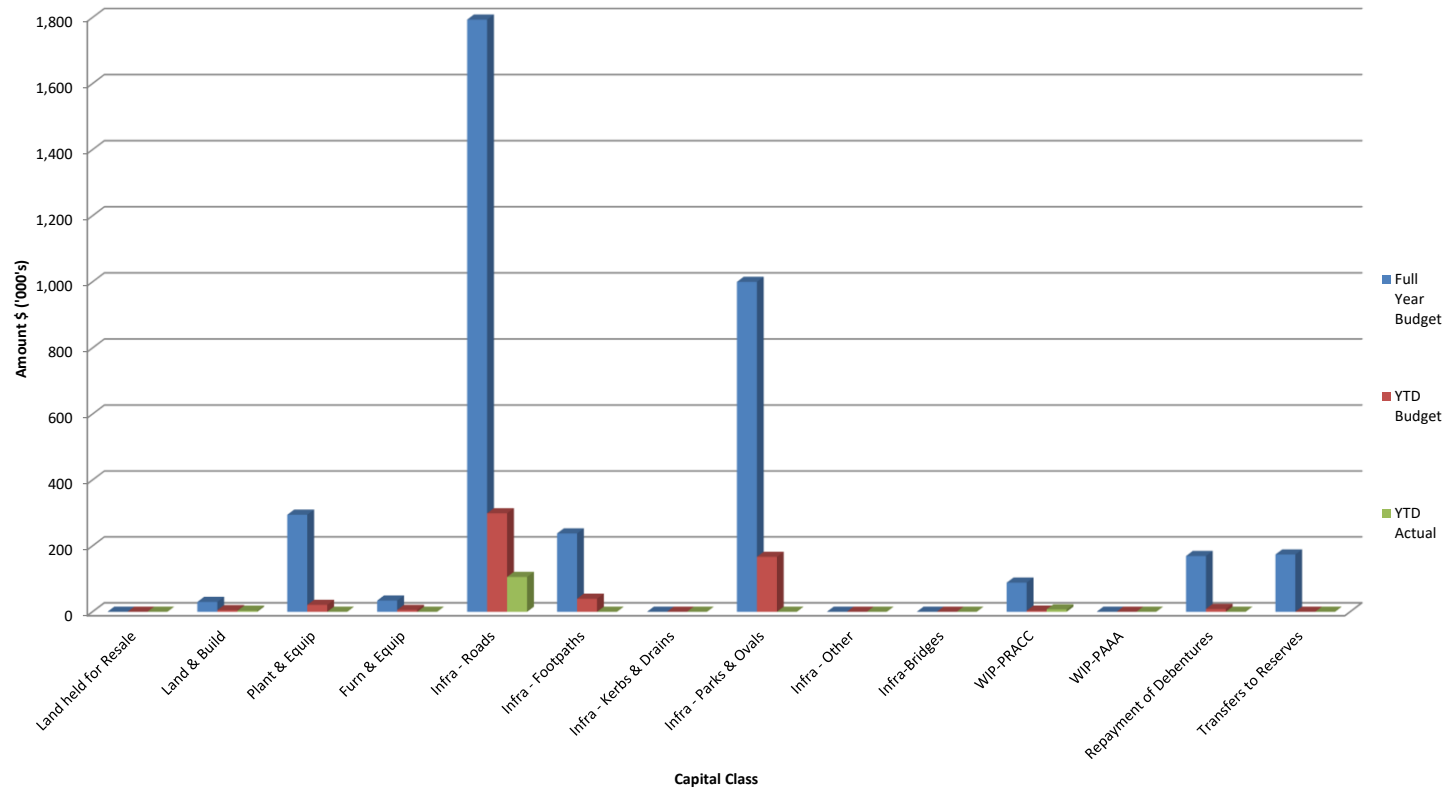
Sundry Debtors Amount O/S



Rates % Collected



Capital Expenditure



SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 AUGUST 2020 TO 31 AUGUST 2020

	NOTE	2020/21 Adopted Budget \$	August 2020 Y-T-D Budget \$	August 2020 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %	
<u>Operating</u>							
Revenues/Sources							
General Purpose Funding		639,371	163,761	162,514	(1,247)	-1%	
Governance		38,685	6,408	10,718	4,310	67%	
Law, Order, Public Safety		59,829	64	17,581	17,517	27370%	▲
Health		1,636	270	215	(55)	-20%	
Education and Welfare		13,713	2,066	0	(2,066)	-100%	
Housing		0	0	0	0	0%	
Community Amenities		199,740	168,654	169,479	825	0%	
Recreation and Culture		1,030,290	169,612	13,670	(155,942)	-92%	▼
Transport		2,049,122	175,667	341,553	165,886	94%	▲
Economic Services		45,550	7,588	33,884	26,296	347%	▲
Other Property and Services		40,227	6,700	9,439	2,739	41%	
		4,118,163	700,790	759,053	58,263	8%	
(Expenses)/(Applications)							
General Purpose Funding		(149,696)	(24,454)	(26,322)	(1,868)	-8%	
Governance		(519,278)	(107,019)	(105,457)	1,562	1%	
Law, Order, Public Safety		(204,950)	(40,442)	(45,288)	(4,846)	-12%	
Health		(144,759)	(24,379)	(17,804)	6,575	27%	▼
Education and Welfare		(49,310)	(7,963)	(4,441)	3,522	44%	
Housing		0	0	0	0	0%	
Community Amenities		(379,875)	(50,213)	(44,860)	5,353	11%	▼
Recreation & Culture		(1,295,110)	(180,848)	(82,559)	98,289	54%	▼
Transport		(2,870,996)	(485,628)	(112,267)	373,361	77%	▼
Economic Services		(286,465)	(45,110)	(27,745)	17,365	38%	▼
Other Property and Services		(17,446)	(26,688)	(45,715)	(19,027)	-71%	▲
		(5,917,885)	(992,744)	(512,458)	480,286	-48%	
Net Operating Result Excluding Rates		(1,799,722)	(291,954)	246,595	538,549	-184%	
<u>Adjustments for Non-Cash</u>							
<u>(Revenue) and Expenditure</u>							
(Profit)/Loss on Asset Disposals	2	(36,500)	(8,332)	0	8,332	100%	▼
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0%	
Movement in Employee Benefit Provisions		0	0	0	0	0%	
Changes in Accounting Policy		0	0	0	0	0%	
Adjustments in Fixed Assets		0	0	0	0	0%	
Rounding		0	0	0	0	0%	
Depreciation on Assets		2,577,232	429,532	0	(429,532)	100%	▼
<u>Capital Revenue and (Expenditure)</u>							
Purchase Land Held for Resale	1	0	0	0	0	0%	
Purchase of Land and Buildings	1	(30,000)	(5,000)	(3,151)	1,849	37%	
Purchase of Furniture & Equipment	1	(34,081)	(5,680)	0	5,680	100%	▼
Purchase of Right of Use Asset - Furniture & Equipment	1	(40,187)	(6,696)	0	6,696	100%	▼
Purchase of Right of Use Asset - Plant & Equipment	1	(337,468)	(56,244)	0	56,244	100%	▼
Purchase of Right of Use Asset - Buildings	1	(21,279)	(3,546)	0	3,546	100%	
Purchase of Plant & Equipment	1	(294,500)	(20,998)	0	20,998	100%	▼
Purchase of WIP - PP & E	1	0	0	0	0	0%	
Purchase of Infrastructure Assets - Roads	1	(1,793,554)	(298,900)	(105,729)	193,171	65%	▼
Purchase of Infrastructure Assets - Footpaths	1	(237,673)	(39,608)	0	39,608	100%	▼
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	(5)	(5)	0%	
Purchase of Infrastructure Assets - Parks & Ovals	1	(1,000,000)	(166,666)	0	166,666	100%	▼
Purchase of Infrastructure Assets - Bridges	1	0	0	0	0	0%	
Purchase of Infrastructure Assets - Other	1	0	0	(6)	(6)	0%	
Purchase of WIP Recreation and Culture	1	(88,443)	(3,332)	(26,695)	(23,363)	-701%	▲
Purchase of WIP Aged Accommodation	1	0	0	0	0	0%	
Proceeds from Disposal of Assets	2	195,000	30,500	0	(30,500)	-100%	▼
Repayment of Debentures	3	(169,320)	(8,512)	0	8,512	100%	▼
Proceeds from New Debentures	3	0	0	0	0	0%	
Proceeds from new Lease Liabilities	3	398,934	66,486	0	(66,486)	-100%	▼
Repayment of Leases	3	(96,540)	(16,086)	(3,348)	12,738	-79%	▼
Advances to Community Groups		0	0	0	0	0%	
Self-Supporting Loan Principal Income		17,539	0	0	0	0%	
Transfer from Restricted Asset -Unspent Loans		0	0	0	0	0%	
Transfers to Restricted Assets (Reserves)	4	(173,803)	0	0	0	0%	
Transfers from Restricted Asset (Reserves)	4	152,200	25,366	0	(25,366)	-100%	▼
Transfers to Restricted Assets (Other)		0	0	0	0	0%	
Transfers from Restricted Asset (Other)		0	0	0	0	0%	
ADD Net Current Assets July 1 B/Fwd	5	718,609	718,609	718,609	0	0%	
Net Current Assets - Unspent Grants		0	0	0	0	0%	
LESS Net Current Assets Year to Date	5	0	2,432,522	2,917,201	484,679	-20%	▼
Amount Raised from Rates		(2,093,556)	(2,093,583)	(2,090,931)	2,652	0%	

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

Material Variances Symbol

Above Budget Expectations Greater than 10% and \$5,000 ▲
Below Budget Expectations Less than 10% and \$5,000 ▼

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

Purpose

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

REPORTABLE OPERATING REVENUE VARIATIONS

Law Order and Public Safety	17,517	27370% ▲
ESL SES and BFB grants YTD higher than budget due to timing difference		
Recreation and Culture	(155,942)	-92% ▼
Community Development Grant - Memorial Park Redevelopment (Timing Difference) not yet received		
Transport	165,886	94% ▲
There are a number of factors that relate to this variance with the main drivers being the 20/21 R2R and RRG funding budget profiling being spread over 12 months - will self correct and plant purchase for 20/21 not yet commenced		
Economic Services	26,296	347% ▲
The major variance relates to revenue for Mensshed - 2 Stone Street Pingelly		

REPORTABLE OPERATING EXPENSE VARIATIONS

Health	6,575	27% ▼
Contract Health Services YTD Actual less than YTD Budget (Timing difference).		
Community Amenities	5,353	11% ▼
Refuse Site Maintenance. Budget profiling to be reviewed.		
Recreation and Culture	98,289	54% ▼
There are a number of factors that relate to this variance with the main drivers being Community Development Grant - Memorial Park Redevelopment (Timing Difference) project not yet commenced. Recreation ground maintenance below YTD Budget, due to timing along with depreciation YTD budget less than YTD actual due to depreciation not yet run for July and August 20		
Transport	373,361	77% ▼
There are a number of factors that relate to the variance with the main drivers being road construction and maintenance program not yet substantially commenced, depreciation YTD budget less than YTD actual due to depreciation not yet run for July and August 20 and nil plant replacement to date		
Economic Services	17,365	38% ▼
Major variances include Boyagin development not yet commenced and depreciation YTD Budget less than YTD Actuals due to depreciation not yet run for July & August 20		
Other Property and Services	(19,027)	-71% ▲
EM002 - Engineering Office Consultant Expense. RAMM Annual subscription. Variation due to budget profile, to be reviewed. Salaries and Wages under budget, due to vacant Works Supervisor position. Less Allocated to Works & Services. Accounting transaction only. YTD Actual more than YTD Budget due to insurance premiums. Budget profiling to be reviewed. Less Allocated To Works & Service. Accounting transaction only. Grader Lease Liability Principal Repayments. 4ROT Grader Lease not yet entered into variation due to budget profiling		

REPORTABLE NON-CASH VARIATIONS

(Profit)/Loss on Asset Disposals	8,332	100% ▼
Plant replacement program yet to be commenced for 20/21		
Depreciation on Assets	(429,532)	100% ▼
Depreciation YTD Budget less than YTD Actuals due to depreciation not yet run for July and August 20		

REPORTABLE CAPITAL EXPENDITURE VARIATIONS

Purchase of Furniture & Equipment	5,680	100% ▼
Purchase of Furniture & Equipment YTD Actuals less than YTD Budget . No F & E items purchased to date.		
Purchase of Right of Use Asset - Furniture & Equipment	6696	100% ▼
Purchase of ROU Furniture & Equipment YTD Actuals less than YTD Budget . No F & E items purchased to date.		
Purchase of Right of Use Asset - Plant & Equipment		
Purchase of ROU Plant & Equipment YTD Actuals less than YTD Budget . No P & E items purchased to date.	56244	100% ▼
Purchase of Plant & Equipment	20,998	100% ▼
Purchase of Plant & Equipment YTD Actuals less than YTD Budget . No plant items purchased to date.		
Purchase of Road Infrastructure Assets	193,171	65% ▼
Road Infrastructure YTD Actuals less than YTD Budget due to program not yet substantially commenced		
Purchase of Infrastructure Assets - Footpaths	39,608	100% ▼
Program for 20/21 not yet commenced		
Purchase of Infrastructure Assets - Parks & Ovals	166,666	100% ▼
Memorial Park Redevelopment not yet commenced 2020/21		
Purchase of WIP Recreation and Culture	-23,363	-701% ▲
The drivers which relate to variance include the PRACC flooring, garden lighting and bowling green shade shelter - Timing issue		
Repayment of Debentures	8,512	100% ▼
Loan 124 - Recreation and Cultural Centre - Variation due to budget profiling		
Proceeds from new Lease Liabilities	-66486	-100% ▼
The variance relates to the Server , Solar System Lease and Grader not yet to be entered into		
Repayment of Leases	12,738	-79% ▼
The variance relates to the Server , Solar System Lease and Grader not yet to be entered into and Photocopier Lease is a timing issue		

REPORTABLE CAPITAL REVENUE VARIATIONS

Proceeds from Disposal of Assets	(30,500)	-100% ▼
Disposal of assets for Plant & Equipment and Land for the 2020/21 year have not yet been commenced		
Transfers from Restricted Assets	(25,366)	-100% ▼
A portion of reserves will be transferred at the TDA maturity and the remainder to occur at the end of the financial year		

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

	2020/21 Adopted Budget \$	2020/21 YTD Budget \$	August 2020 YTD Actual \$
1. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Governance			
<u>Members</u>			
Furniture & Equipment - Schedule 4 Members	25,381	4,230	0
<u>Administration</u>			
Furniture And Equipment	8,700	1,450	0
Right Of Use Asset - F & E	40,187	6,696	0
Right Of Use Asset - Buildings	21,279	3,546	0
Capex - Admin Plant Purchases	90,000	0	0
Recreation and Culture			
<u>Other Recreation & Sport</u>			
Capex - Infra Parks & Ovals	1,000,000	166,666	0
Capex - Gardener Vehicle	33,500	0	0
<u>Works in Progress - Recreation Centre</u>			
Capex - Praac Building Construction	14,500	0	14300
Capex - Pracc Carpark And Drainage	53,943	0	0
Capex - Pracc Bowling Green	20,000	3,332	7302

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 AUGUST 2020 TO 31 AUGUST 2020

	2020/21 Adopted Budget \$	2020/21 YTD Budget \$	August 2020 Actual \$
1. ACQUISITION OF ASSETS (Continued)			
Transport			
<i>Construction - Roads, Bridges, Depots</i>			
Roads Construction			
Various Road Resheeting	267,597	44,598	0
North Banister Road - Rtr	89,320	14,884	0
Pasture Street - Council Constr	30,624	5,100	0
Bullaring Road	158,611	26,432	0
Capex - Milton Road	263,069	43,838	105634
Capex - Rrg Wickopin Pingelly Slk 7.9-9.0	229,221	38,200	0
Capex - Wickopin Pingelly Road - Crsf Funding	708,956	118,158	95
Review Street - Rtr	46,156	7,690	0
Footpath Construction			
Footpaths - Construction	237,673	39,608	0
Footpath - Upgrade Apex Hill	0	0	0
Drainage Construction			
Paragon Street Drainage	0	0	6
Rennet Street Drainage Flume	0	0	5
<i>Road Plant Purchases</i>			
8Kva Genset	8,500	1,416	0
Capex - Pt15 Upgrade Truck Tip Tray	45,000	0	0
Capex - Light Truck	115,000	19,166	0
Capex - Fuel Pods	2,500	416	0
Right Of Use Asset - P & E	337,468	56,244	0
Economic Services			
<i>Other Economic Services</i>			
Capex - Purchase Of Land	30,000	5,000	3151
	<u>3,877,185</u>	<u>606,670</u>	<u>135587</u>
By Class			
Land Held for Resale - Current	0	0	0
Land Held for Resale - Non Current	0	0	0
Lease Repayments	0	0	0
Land	30,000	5,000	3151
Buildings	0	0	0
Furniture & Equipment	34,081	5,680	0
Right of Use Asset - F & E	40,187	6,696	0
Right of Use Asset - P & E	337,468	56,244	0
Right of Use Asset - Buildings	21,279	3,546	0
Plant & Equipment	294,500	20,998	0
Work in Progress - PPE	0	0	0
Infrastructure - Roads	1,793,554	298,900	105729
Infrastructure - Footpaths	237,673	39,608	0
Infrastructure - Kerbs & Drains	0	0	5
Infrastructure - Parks & Ovals	1,000,000	166,666	0
Infrastructure - Bridges	0	0	0
Infrastructure - Other	0	0	6
Works in Progress - Recreation Centre	88,443	3,332	26695
Works in Progress - Aged Care Accommodation	0	0	0
	<u>3,877,185</u>	<u>606,670</u>	<u>135587</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 AUGUST 2020 TO 31 AUGUST 2020

2. DISPOSALS OF ASSETS

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

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

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

Summary

Profit on Asset Disposals
Loss on Asset Disposals

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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 AUGUST 2020 TO 31 AUGUST 2020

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

(*) Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.

3. INFORMATION ON LEASES

(b) Lease Repayments

Particulars	Principal 1-Jul-20	New Lease		Lease Principal Repayments		Lease Principal Outstanding		Lease Interest Repayments	
		2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$
Administration									
Photocopier Lease	57,502	0	0	20,366	3,348	37,136	54,154	1,442	287
Solar System-Admin Office	0	21,279	0	5,084	0	16,195	0	580	0
Server Lease	0	40,187	0	7,566	0	32,621	0	1,117	0
Grader Lease	0	337,468	0	63,524	0	273,944	0	9,224	0
	57,502	398,934	0	96,540	3,348	359,896	54,154	12,363	287

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 AUGUST 2020 TO 31 AUGUST 2020

	2020/21 Adopted Budget \$	August 2020 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	36,061	36,061
Amount Set Aside / Transfer to Reserve	799	0
Amount Used / Transfer from Reserve	(10,000)	0
	<u>26,860</u>	<u>36,061</u>
(b) Plant Reserve		
Opening Balance	48,977	48,977
Amount Set Aside / Transfer to Reserve	120,085	0
Amount Used / Transfer from Reserve	(133,500)	0
	<u>35,562</u>	<u>48,977</u>
(c) Building and Recreation Reserve		
Opening Balance	23,808	23,808
Amount Set Aside / Transfer to Reserve	348	0
Amount Used / Transfer from Reserve	0	0
	<u>24,156</u>	<u>23,808</u>
(d) Electronic Equipment Reserve		
Opening Balance	3,242	3,242
Amount Set Aside / Transfer to Reserve	35,006	0
Amount Used / Transfer from Reserve	(8,700)	0
	<u>29,548</u>	<u>3,242</u>
(e) Community Bus Reserve		
Opening Balance	11,807	11,807
Amount Set Aside / Transfer to Reserve	12,086	0
Amount Used / Transfer from Reserve	0	0
	<u>23,893</u>	<u>11,807</u>
(f) Swimming Pool Reserve		
Opening Balance	22,835	22,835
Amount Set Aside / Transfer to Reserve	5,320	0
Amount Used / Transfer from Reserve	0	0
	<u>28,155</u>	<u>22,835</u>
(g) Refuse Site Rehab/Closure Reserve		
Opening Balance	16,086	16,086
Amount Set Aside / Transfer to Reserve	159	0
Amount Used / Transfer from Reserve	0	0
	<u>16,245</u>	<u>16,086</u>
Total Cash Backed Reserves	<u>184,419</u>	<u>162,816</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 AUGUST 2020 TO 31 AUGUST 2020

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

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

Leave Reserve

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

Plant Reserve

- to be used for the purchase of major plant.

Building and Recreation Reserve

- to be used to fund the renovation/purchase of Shire of Pingelly buildings and Recreation 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 AUGUST 2020 TO 31 AUGUST 2020

	2019/20 B/Fwd Per 2020/21 Budget \$	2019/20 B/Fwd Per Financial Report \$	August 2020 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	698,429	698,429	1,804,725
Cash - Restricted Unspent Grants			344,736
Cash - Restricted Unspent Loans	0	0	(0)
Cash - Restricted Bonds & Deposits	6,692	6,692	6,942
Cash - Restricted Reserves	162,817	162,817	162,817
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	203,378	203,378	950,890
Sundry Debtors	66,182	66,182	68,267
Provision for Doubtful Debts	(990)	(990)	(990)
Gst Receivable	24,008	24,008	12,204
Contract Asset	180,445	180,445	180,445
Loans - clubs/institutions	17,538	17,538	17,538
Accrued Income/Payments In Advance	11,489	11,489	0
Investments	5,000	5,000	5,000
Inventories	3,704	3,704	6,449
	<u>1,378,691</u>	<u>1,378,691</u>	<u>3,559,021</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)	0	0	-
Sundry Creditors	(31,374)	(31,374)	(72,002)
Accrued Interest On Loans	(417)	(417)	-
Accrued Salaries & Wages	(15,193)	(15,193)	-
Bonds & Deposits Held	(6,692)	(6,692)	(6,942)
Income In Advance	0	0	-
Gst Payable	(5,656)	(5,656)	(435)
Payroll Creditors	0	0	-
Contract Liabilities	0	0	-
Performance Obligation Liability	(331,831)	(331,831)	(331,736)
Prepaid Rates Liability	(29,830)	(29,830)	(7,293)
Current Lease Liability	0	0	(17,018)
Accrued Expenses	(20,772)	(20,772)	-
PAYG Liability	(29,082)	(29,082)	(33,614)
Other Payables	(3,881)	(3,881)	(4,445)
Current Employee Benefits Provision	(374,554)	(374,554)	(374,554)
Current Loan Liability	(169,320)	(169,320)	(169,320)
	<u>(1,018,601)</u>	<u>(1,018,601)</u>	<u>(1,017,357)</u>
NET CURRENT ASSET POSITION	360,090	360,090	2,541,664
Less: Cash - Reserves - Restricted	(162,817)	(162,817)	(162,817)
Less: Cash - Unspent Grants/Loans - Fully Restricted	0	0	0
Less: Current Loans - Clubs / Institutions	(17,538)	(17,538)	(17,538)
Less: Investments	(5,000)	(5,000)	(5,000)
Add Back : Component of Leave Liability not Required to be Funded	374,554	374,554	374,554
Add Back : Current Loan Liability	169,320	169,320	169,320
Add Back : Current Lease Liability	0	0	17,018
Adjustment in Accounting policies	0	0 *	0
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>718,609</u>	<u>718,609</u>	<u>2,917,201</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 AUGUST 2020 TO 31 AUGUST 2020

6. RATING INFORMATION

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

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

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

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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 AUGUST 2020 TO 31 AUGUST 2020

8. OPERATING STATEMENT

	August 2020 Actual \$	2020/21 Adopted Budget \$	2019/20 Actual \$
OPERATING REVENUES			
Governance	10,718	38,685	90,759
General Purpose Funding	2,253,445	2,732,800	3,462,546
Law, Order, Public Safety	17,581	59,829	42,604
Health	215	1,636	1,776
Education and Welfare	0	13,713	22,338
Housing	0	0	0
Community Amenities	169,479	199,740	197,523
Recreation and Culture	13,670	1,030,290	50,563
Transport	341,553	2,049,122	1,326,421
Economic Services	33,884	45,550	52,250
Other Property and Services	9,439	40,227	38,383
TOTAL OPERATING REVENUE	2,849,984	6,211,592	5,285,161
OPERATING EXPENSES			
Governance	105,457	519,278	639,695
General Purpose Funding	26,322	149,696	196,491
Law, Order, Public Safety	45,288	204,950	236,514
Health	17,804	144,759	141,730
Education and Welfare	4,441	49,310	133,366
Housing	0	0	0
Community Amenities	44,860	379,875	392,607
Recreation & Culture	82,559	1,295,110	1,480,401
Transport	112,267	2,870,996	2,764,104
Economic Services	27,745	286,465	301,461
Other Property and Services	45,715	17,446	26,851
TOTAL OPERATING EXPENSE	512,458	5,917,885	6,313,219
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>2,337,526</u>	<u>293,707</u>	<u>(1,028,057)</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 AUGUST 2020 TO 31 AUGUST 2020

9. STATEMENT OF FINANCIAL POSITION

	August 2020 Actual \$	2019/20 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	2,312,277	861,246
Investments Current	5,000	5,000
Trade and Other Receivables	1,228,354	502,050
Inventories	6,449	3,704
Restricted Cash - Bonds & Deposits	6,942	6,692
TOTAL CURRENT ASSETS	3,559,022	1,378,692
NON-CURRENT ASSETS		
Other Receivables	198,513	198,513
Inventories	0	0
Property, Plant and Equipment	19,411,238	19,381,392
Infrastructure	66,798,336	66,692,594
Investments Non Current	53,416	53,416
TOTAL NON-CURRENT ASSETS	86,461,503	86,325,915
TOTAL ASSETS	90,020,525	87,704,607
CURRENT LIABILITIES		
Trade and Other Payables	466,541	488,401
Long Term Borrowings	169,320	169,320
Provisions	374,554	374,554
Bonds & Deposits Liability	6,942	6,692
TOTAL CURRENT LIABILITIES	1,017,357	1,038,967
NON-CURRENT LIABILITIES		
Trade and Other Payables	37,137	37,137
Long Term Borrowings	3,235,390	3,235,390
Provisions	82,901	82,901
TOTAL NON-CURRENT LIABILITIES	3,355,428	3,355,428
TOTAL LIABILITIES	4,372,785	4,394,395
NET ASSETS	85,647,740	83,310,212
EQUITY		
Retained Surplus	33,861,116	31,523,589
Reserves - Cash Backed	162,817	162,817
Revaluation Surplus	51,623,806	51,623,806
TOTAL EQUITY	85,647,739	83,310,212

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 AUGUST 2020 TO 31 AUGUST 2020

10. FINANCIAL RATIOS

	2020 YTD	2019
Current Ratio	4.75	1.14
Operating Surplus Ratio	0.91	0.69

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

<p style="text-align: center;">SHIRE OF PINGELLY RESTRICTED CASH RECONCILIATION 31 August 2020</p>
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Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure previous year 2016/17	Actual Expenditure current year 2017/18	Actual Expenditure current year 2018/19	Actual Expenditure current year 2019/20	Actual Expenditure current year 2020/21	Restricted Funds Remaining
Wickepin Pingelly Road 0156 - RRG05 and R2R	Transport	1230	165,957.00	0.00	0.00	0.00	40,779.72	0.00	65,735.28
Wickepin Pingelly Road CRSF5	Transport	1231	295,240.00	0.00	0.00	0.00	29,144.48	95.00	266,000.52
Live & Local Music	Recreation & Culture	1180	13,000.00	0.00	0.00	0.00	0.00	0.00	13,000.00
Sub Total									344,735.80
Total Restricted Grant Funds									344,735.80
Available Cash		GL/Job Account	Interest Rate	Maturing					Balance
Municipal Bank	Muni Fund Bank	0111	Variable	N.A.					2,148,710.45
Municipal Bank	Till Float SES	0112							50.00
Municipal Bank	Till Float	0113							200.00
Municipal Bank	Petty Cash on hand	0114							500.00
Total Cash									2,149,460.45
Less Restricted Cash									(344,735.80)
Total Unrestricted Cash									1,804,724.65