



# Shire of Pingelly

## Attachments

Ordinary Council Meeting  
20 March 2019



# **Attachment 1**









**Department of Planning,  
Lands and Heritage**

**Land Use Management**

Our ref: File: 03697-1897 Job: 1900017  
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11 January 2019

Chief Executive Officer  
Shire of Pingelly

By email only: [dccs@pingelly.wa.gov.au](mailto:dccs@pingelly.wa.gov.au)

Dear Mr Billingham

**Section 18 Ministerial consent for proposed Lease over portion of Reserve 23983 being Lot 201 on Deposited Plan 410068 between Shire of Pingelly (Lessor) and Pingelly Recreation and Cultural Centre Association Incorporated (Lessee)**

Thank you for your recent correspondence regarding permission to grant a Lease over portion of Reserve 23983 to Pingelly Recreation and Cultural Centre Association Incorporated for the permitted use of "Recreation and sport activities and hire by third parties and sporting clubs and operation of 'Club' Liquor License and uses reasonably ancillary thereto" commencing 1 January 2019 for a term of 21 years with an option for a further term of 21 years (further term option being subject to the prior approval of the Minister for Lands).

Reserve 23983 is set aside for the purpose of "Showground and Recreation" with a Management Order to the Shire of Pingelly with power to lease/licence for any term not exceeding 21 years, subject to the Minister for Lands consent. The Pingelly Recreation and Cultural Centre has recently been constructed on the Reserve.

In accordance with section 18 of the *Land Administration Act 1997* (LAA) the Minister for Lands approval is granted to the proposed Lease provided to the Department of Planning, Lands and Heritage (DPLH) by email dated 8 January 2019 on the condition that the final Lease executed by the parties is on the same terms as that provided to DPLH with that email and subject to the Management Order over Reserve 23983 being updated within the next six months from the date of this letter to include a condition regarding commercial leasing (condition in full at Annexure 1). An investigation is currently being undertaken to formalise the update to the Management Order over Reserve 23983 and to also change the purpose of Reserve 23983 to include "Community Purposes" to reflect the use of the Reserve.

If the final document executed by the parties is not on the approved terms, then it may be void under section 18 LAA. Please note that this approval is for the purposes of section 18 LAA only and does not constitute an endorsement as to the terms and effect of the document. DPLH cannot provide any advice in respect of the Lease and recommends that each party obtain their own independent advice as to their rights and obligations under the Lease.

This approval is subject to the registration requirements of the *Transfer of Land Act 1893*. You will need to provide a copy of this letter to Landgate when the documents are lodged for registration at Landgate.

Should you have any enquiries please contact me on any of the above details.

Yours faithfully



**Carmen Watts**  
**Senior State Land Officer (Pos Number 25287)**  
**Case Delivery**

### **Annexure 1**

1. *The Management Body and any Lessee of the Management Body must allocate and use any premium, rental, fees, charges or other income it receives from all leases, subleases and licences in respect of the Reserve or any part of it (Reserve Funds) to maintain and repair all buildings and structures and to maintain the grounds and facilities of the Reserve and where there are surplus Reserve Funds for other reserves within the locality and otherwise to satisfy its obligations and liabilities as management body of the Reserve.*
2. *The Management Body or any Lessee of the Management Body must provide to the Department of Planning, Lands and Heritage within three (3) months of a request of the Minister for Lands, a report that details the amount and source of the Reserve Funds received and what the Reserve Funds have been expended on during that preceding financial year, and other periods as requested.*
3. *Any surplus of the Reserve Funds remaining at the end of each financial year shall be paid into a trust fund established by the Management Body pursuant to section 6.9(1) of the Local Government Act 1995 or set aside by the Management Body or any Lessee of the Management Body and carried forward for future capital or major works required to the Reserve and other reserves within the locality. The Management Body or any Lessee of the Management Body shall include in the report(s) referred to in clause 2 above, details of any expenditure from the trust fund or from funds which have been carried forward by the Management Body or any Lessee of the Management Body and used for capital or major works to or on the Reserve and other reserves within the locality.*



## **Attachment 2**





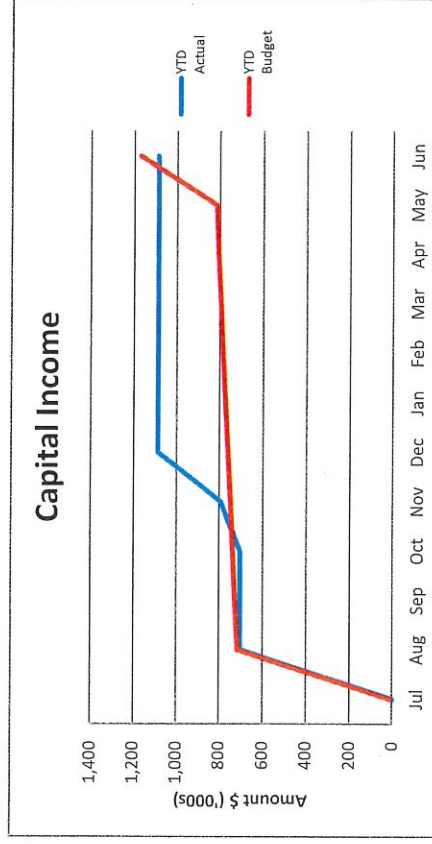
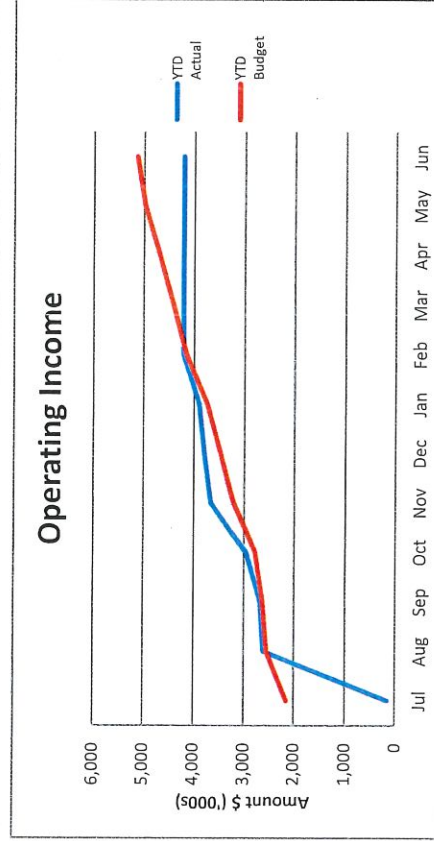
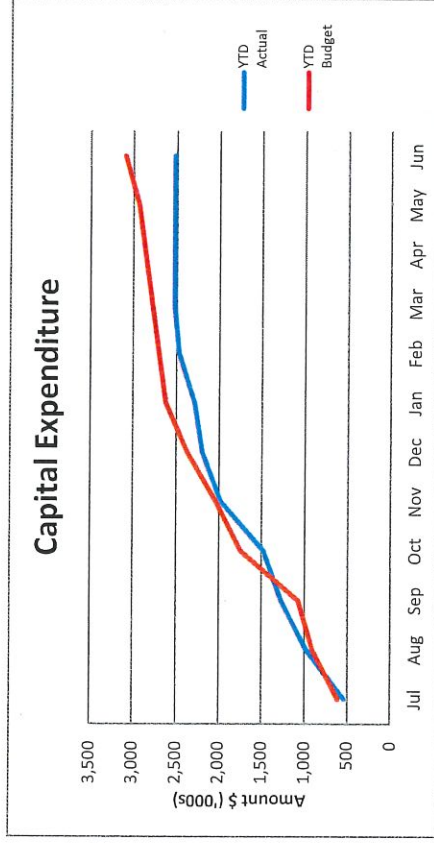
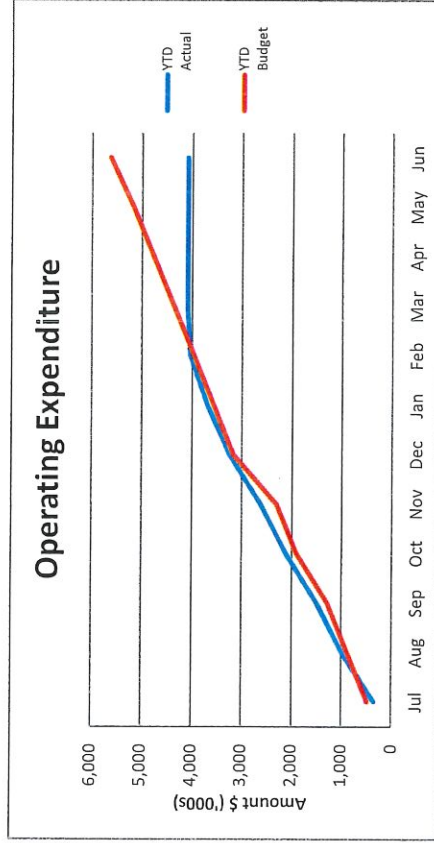


**SHIRE OF PINGELLY**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2018 TO 28 FEBRUARY 2019**

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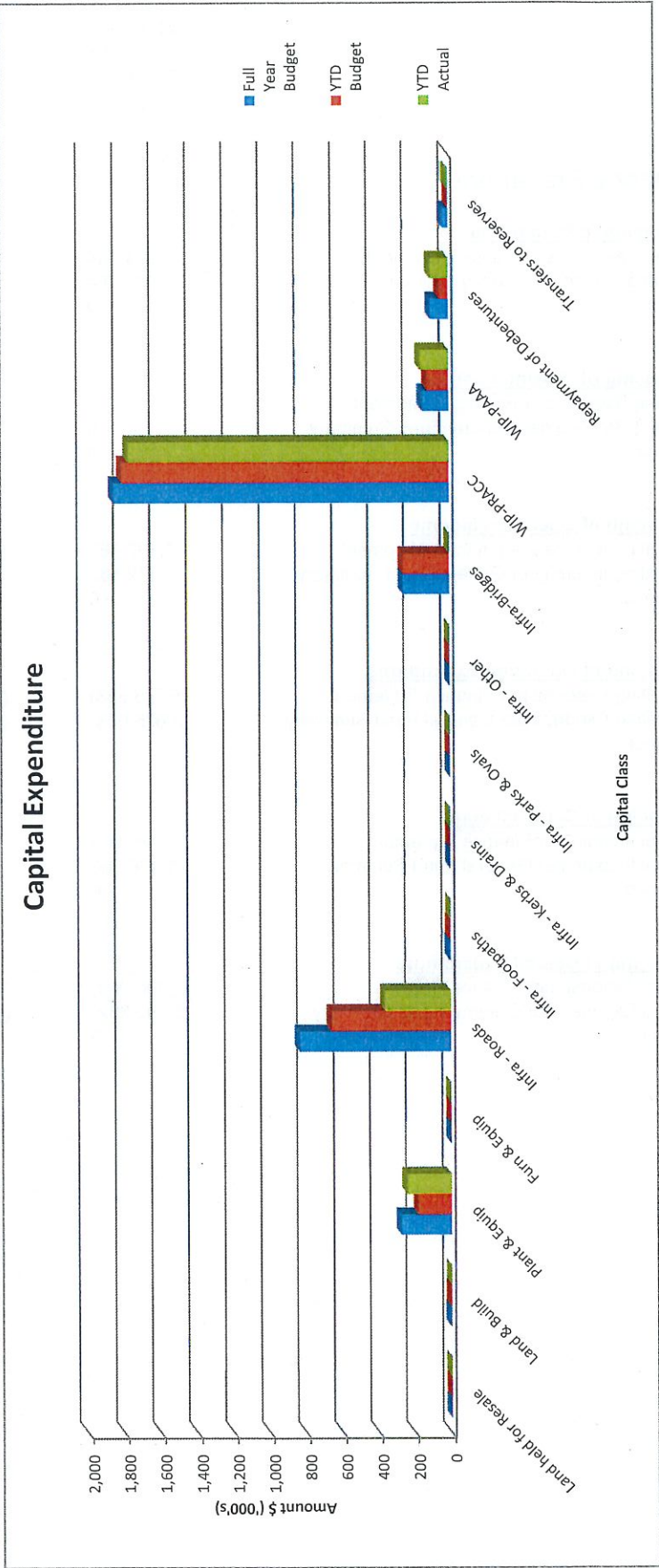
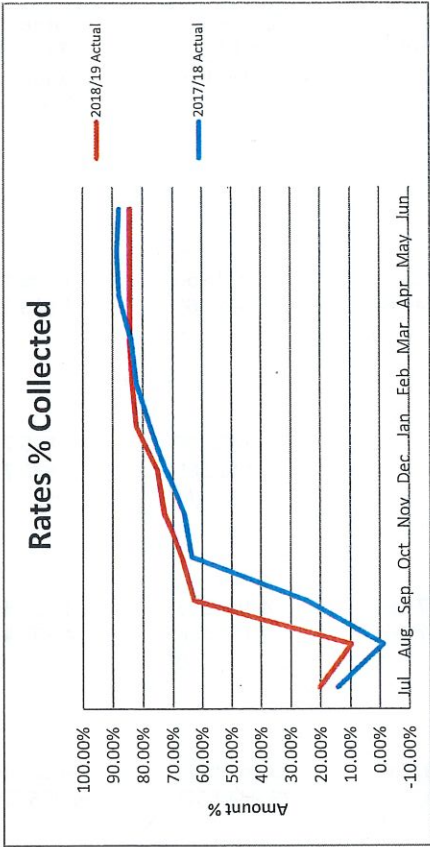
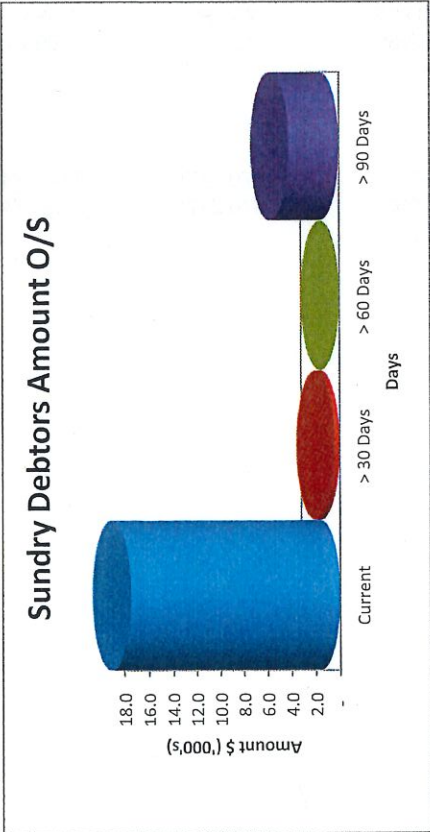
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# Income and Expenditure Graphs to 28 February 2019





Other Graphs to 28 February 2019



## SHIRE OF PINGELLY

### Summary of Balancing Contained Within The Monthly Reports

	2018/19 Adopted Budget \$	2018/19 Revised Budget \$	February 2019 Y-T-D Budget \$	February 2019 Actual \$
<b>Finance Statement</b>				
<b><u>Balancing to Rating Note</u></b>				
Rates Balance per Finance Statement	1,994,784	1,994,784	1,994,960	1,995,176
Balance per Note 6 (Rating Information)	1,994,784	1,994,784	1,994,960	1,995,176
Variance	0	0	0	0
<b><u>Balancing of Closing Position</u></b>				
Closing Balance per Finance Statement	0	0	148,385	820,774
Closing Balance per General Fund Summary	0	0	148,385	820,774
Variance	0	0	(0)	0
<b><u>Balancing of Operating Income</u></b>				
Operating Income per Finance Statement	5,137,563	5,137,563	4,151,866	4,207,447
Operating Income per General Fund Summary	5,137,563	5,137,563	4,151,866	4,207,447
Variance	0	0	0	(0)
<b><u>Balancing of Operating Expenditure</u></b>				
Operating Expense per Finance Statement	(5,626,626)	(5,626,626)	(3,964,552)	(4,038,526)
Operating Expense per General Fund Summary	(5,626,626)	(5,626,626)	(3,964,552)	(4,038,527)
Variance	0	0	0	1
<b><u>Balancing of Capital Income</u></b>				
Capital Income per Finance Statement	1,176,966	1,176,966	787,283	1,093,107
Capital Income per General Fund Summary	1,176,966	1,176,966	787,283	1,093,107
Variance	0	0	0	(0)
<b><u>Balancing of Capital Expenditure</u></b>				
Capital Expense per Finance Statement	(3,490,962)	(3,490,962)	(3,070,247)	(2,630,747)
Capital Expense per General Fund Summary	(3,490,962)	(3,490,962)	(3,070,247)	(2,630,747)
Variance	0	0	0	0



## SHIRE OF PINGELLY

## STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 28 FEBRUARY 2019

	NOTE	2018/19 Adopted Budget \$	2018/19 Revised Budget \$	February 2019 Y-T-D Budget \$	February 2019 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %	
<b>Operating</b>								
<b>Revenues/Sources</b>								
Governance		85,669	85,669	56,904	53,081	(3,843)	(6.75%)	
General Purpose Funding		696,301	696,301	518,851	452,047	(66,804)	(12.88%)	▼
Law, Order, Public Safety		65,902	65,902	35,290	75,531	40,241	114.03%	▲
Health		6,936	6,936	4,608	1,476	(3,132)	(67.97%)	
Education and Welfare		11,175	11,175	7,224	10,675	3,451	47.77%	
Community Amenities		343,650	343,650	281,588	192,539	(89,049)	(31.62%)	▼
Recreation and Culture		712,454	712,454	475,877	693,545	217,668	45.74%	▲
Transport		1,118,892	1,118,892	708,748	692,944	(15,804)	(2.23%)	
Economic Services		24,050	24,050	16,016	12,383	(3,633)	(22.68%)	
Other Property and Services		77,750	77,750	51,800	28,070	(23,730)	(45.81%)	▼
		3,142,779	3,142,779	2,156,906	2,212,271	55,365	2.57%	
<b>(Expenses)/(Applications)</b>								
Governance		(677,507)	(677,507)	(593,854)	(382,288)	211,566	35.63%	▼
General Purpose Funding		(225,373)	(225,373)	(144,920)	(107,199)	37,721	26.03%	▼
Law, Order, Public Safety		(207,056)	(207,056)	(142,666)	(165,649)	(22,982)	(16.11%)	▲
Health		(121,072)	(121,072)	(81,178)	(80,629)	549	0.68%	
Education and Welfare		(119,003)	(119,003)	(79,937)	(39,368)	40,569	50.75%	▼
Community Amenities		(408,119)	(408,119)	(266,076)	(241,129)	24,947	9.38%	
Recreation & Culture		(1,338,540)	(1,338,540)	(929,689)	(820,674)	109,015	11.73%	▼
Transport		(2,225,141)	(2,225,141)	(1,494,122)	(1,993,006)	(498,884)	(33.39%)	▲
Economic Services		(264,077)	(264,077)	(176,266)	(152,917)	23,349	13.25%	▼
Other Property and Services		(40,738)	(40,738)	(55,844)	(55,668)	176	0%	
		(5,626,626)	(5,626,626)	(3,964,552)	(4,038,526)	(73,974)	1.87%	
<b>Net Operating Result Excluding Rates</b>		<b>(2,483,847)</b>	<b>(2,483,847)</b>	<b>(1,807,646)</b>	<b>(1,826,255)</b>	<b>(18,609)</b>	<b>1.03%</b>	
<b>Adjustments for Non-Cash</b>								
<b>(Revenue) and Expenditure</b>								
(Profit)/Loss on Asset Disposals	2	308,049	308,049	334,049	(73,572)	(407,621)	122.02%	▼
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	1,169,976	1,523,055	353,079	(30.18%)	▲
<b>Capital Revenue and (Expenditure)</b>								
Purchase Land Held for Resale	1	0	0	0	0	0	0.00%	
Purchase of Land and Buildings	1	(5,000)	(5,000)	(3,328)	0	3,328	100.00%	
Purchase of Furniture & Equipment	1	0	0	0	0	0	0.00%	
Purchase of Plant & Equipment	1	(273,000)	(273,000)	(182,000)	(240,840)	(58,840)	(32.33%)	▲
Purchase of WIP - PP & E	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Roads	1	(833,572)	(833,572)	(660,046)	(362,847)	297,199	45.03%	▼
Purchase of Infrastructure Assets - Footpaths	1	(6,000)	(6,000)	(3,992)	0	3,992	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)	(251,998)	(290)	251,708	99.88%	▼
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)	(1,802,686)	(1,767,653)	35,033	1.94%	
Purchase of WIP Aged Accommodation	1	(144,525)	(144,525)	(117,029)	(154,300)	(37,271)	(31.85%)	▲
Proceeds from Disposal of Assets	2	113,600	113,600	78,028	92,669	14,641	18.76%	▲
Repayment of Debentures	3	(98,336)	(98,336)	(49,168)	(98,336)	(49,168)	(100.00%)	▲
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	3,799	7,598	3,799	99.99%	
Transfer from Restricted Asset - Unspent Loans		0	0	0	0	0	0.00%	
Transfers to Restricted Assets (Reserves)	4	(28,996)	(28,996)	0	(6,481)	(6,481)	0.00%	
Transfers from Restricted Asset (Reserves)	4	355,768	355,768	5,456	292,840	287,384	5267.30%	▲
<b>ADD Net Current Assets July 1 B/Fwd</b>	5	<b>740,010</b>	<b>740,010</b>	<b>740,010</b>	<b>740,010</b>	<b>(0)</b>	<b>0.00%</b>	
<b>LESS Net Current Assets Year to Date</b>	5	<b>0</b>	<b>0</b>	<b>148,385</b>	<b>820,774</b>	<b>672,389</b>	<b>(453.14%)</b>	▼
<b>Amount Raised from Rates</b>		<b>(1,994,784)</b>	<b>(1,994,784)</b>	<b>(1,994,960)</b>	<b>(1,995,176)</b>	<b>(216)</b>	<b>0.01%</b>	

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

**Material Variances Symbol**

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

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

**SHIRE OF PINGELLY**  
**FOR THE PERIOD 1 JULY 2018 TO 28 FEBRUARY 2019**  
**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**

<b>General Purpose Funding - variance below budget expectations</b>		(66,804)
Movement in Excess Rates - YTD Budget nil compared to YTD Actual (Permanent Difference) EOY adj	(44,826)	
<b>Law Order and Public Safety - variance above budget expectations</b>		40,241
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	
<b>Community Amenities</b>		(89,049)
Waste Tipping Charges Pingelly Tip Site YTD Actuals less than YTD Budget (Old Hospital Demolition Waste)	(103,389)	
<b>Recreation and Culture - variance above budget expectations</b>		217,668
PRACC Grants YTD Actual less than YTD Budget - NSRF (Timing Difference) claim 2 Raised in July 2017 \$1,466,579, claim 3 raised April \$1,291,008.00	121,473	
PRACC Grants YTD Actual less than YTD Budget - Dept of Sport & Rec (Timing Difference)	41,200	
PRACC Grants YTD Actual more than YTD Budget - Bendigo Bank (Timing Difference)	16,668	
<b>Other Property and Services - variance below budget expectations</b>		(23,730)
Private Works - more than anticipated - Income based on previous year (Timing Difference)	(36,438)	

**REPORTABLE OPERATING EXPENSE VARIATIONS**

<b>Governance - variance above budget expectations</b>		211,566
Audit fees Budget YTD less than Actuals YTD (Timing Difference)	16,700	
Loss On Disposal Of Assets YTD Budget more than YTD Actual (Timing Difference)	382,383	
Administration Allocated more YTD actual than YTD budget (Timing Difference)	(205,058)	
Admin Salaries and Wages Actual YTD less than budget YTD (Timing Difference)	(34,459)	
Depreciation YTD Actual less than YTD Budget (Timing Difference)	(20,221)	
<b>General Purpose Funding - variance below budget expectations</b>		37,721
Administration Allocated less YTD actual than YTD budget (Timing Difference)	16,399	
<b>Education and Welfare - variances below budget expectations</b>		40,569
Education - Depreciation YTD less than Budget YTD (Timing difference)	19,697	
<b>Recreation and Culture - variance below budget expectations</b>		109,015
Other Town Parks and Gardens Mtce YTD Actuals less than YTD Budget (Timing Difference)	(3,290)	
Other Rec and Sport Admin Allocated YTD Actuals less than YTD Budget (Timing Difference)	8,196	
Other Culture - Depreciation YTD less than Budget YTD - (Timing difference)	34,077	
<b>Transport - variance below budget expectations</b>		( 498,884)
Townsite Maintenance YTD Actual more than YTD Budget (Timing Difference)	(4,658)	
Depreciation YTD Actual less than Budget YTD - (Timing difference)	(417,598)	
<b>Economic Services - variance below budget expectations</b>		23,349
Tourism and Area Promotion - YTD Actual more than YTD Budget (Timing Difference)	13,348	
OES - Community Grants Program YTD Actual less than YTD Budget (Timing Difference)	10,217	
OES Depreciation YTD Actuals less than YTD Budget - (Timing difference)	(11,662)	

**REPORTABLE NON-CASH VARIATIONS**

<b>(Profit)/Loss on Asset Disposals - below budget expectations</b>		
DTS Holden captiva sold at auction (Timing Difference) loss on sale to book Written Down Value	3,666	
Webb St Block not sold/disposed YTD (Timing Difference) waiting Settlement with Agent	-	(407,621)
CAT Front end loader changed over with new CASE loader (Timing Difference) profit on sale to book WDV	(77,238)	
<b>Depreciation on Assets - below budget expectations</b>		353,079
Depreciation now run/calculated and assets rolled over after auditor's final audit in December 2018 (Timing difference)		

**REPORTABLE CAPITAL EXPENDITURE VARIATIONS**

<b>Purchase of Plant &amp; Equipment - below budget expectations</b>		
Purchase of Plant & Equipment YTD Actuals above YTD Budget (Timing difference)	240,840	(58,840)
<b>Purchase of Road Infrastructure Assets - below budget expectations</b>		297,199
Road Infrastructure YTD Actuals less than YTD Budget (Timing Difference)		
SBS01 Capex - Sbs Bodey Street And Harper Street (Timing Difference)	51,328	
RRGA7 Capex - Rrg York Williams Rd Reseal & Regravel (Timing Difference)	123,359	
RRG11 Capex - Rrg Review Street (Timing Difference)	16,441	
RRG12 Capex - Rrg Bullaring Road (Timing Difference)	(23,931)	
CRSF4 10 Shaddick Rd Realine & Regravel - Crsf Funding 2017/18 carry over funding - (Timing Difference)	(10,631)	
<b>Purchase of Works in Progress Assets - PAAA - above budget expectations</b>		
PAAA Project Expenditure YTD Actuals more than YTD Budget - (Timing Difference)		(37,271)
<b>Repayment of Debentures - Variance below budget expectations.</b>		
YTD Actual more than YTD Budget (Timing Difference)		(49,168)

**REPORTABLE CAPITAL REVENUE VARIATIONS**

<b>Proceeds from Disposal of Assets - below budget expectations</b>		
Proceeds from Disposal of assets YTD Actual above YTD Budget - (Timing Difference)	92,669	14,641

SHIRE OF PINGELLY  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY 2018 TO 28 FEBRUARY 2019

	2018/19 Adopted Budget \$	2018/19 Revised Budget \$	2018/19 YTD Budget \$	February 2019 YTD Actual \$
<b>1. ACQUISITION OF ASSETS</b>				
The following assets have been acquired during the period under review:				
<u>By Program</u>				
<b>Education &amp; Welfare</b>				
<u>Other Aged &amp; Disabled Services</u>				
Capex - Paaa Architects & Consultants	9,745	9,745	9,744	4,901.90
Capex - Paaa Building Construction	19,580	19,580	19,580	20,141.82
Capex - Paaa Utility Services	18,000	18,000	18,000	23,313.35
Capex - Paaa Construction Community	19,000	19,000	18,999	13,538.87
Capex - Paaa Landscaping Soft & Hard	7,000	7,000	6,998	7,112.37
Capex - Paaa Landscaping Sensory Garden	71,200	71,200	43,708	85,291.69
<b>Recreation and Culture</b>				
<u>Swimming Areas &amp; Beaches</u>				
Swimming Pool Buildings Capital	5,000	5,000	3,328	0.00
<u>Works in Progress - Recreation Centre</u>				
Capex - Pracc Project Manager	76,900	76,900	48,540	40,228.01
Capex - Pracc Architects & Consultants	41,906	41,906	25,140	27,127.87
Capex - Pracc Building Construction	1,079,802	1,079,802	1,079,802	1,080,157.16
Capex - Pracc Utility Services	4,300	4,300	2,580	3,298.23
Capex - Pracc Carpark And Drainage	56,025	56,025	56,025	72,066.49
Capex - Pracc Landscaping Soft & Hard	19,000	19,000	19,000	17,856.92
Capex - Pracc Playground	35,000	35,000	35,000	34,438.00
Capex - Pracc Opening & Promotion	2,500	2,500	2,500	2,921.26
Capex - Pracc Fit Out Furniture	15,000	15,000	15,000	11,642.86
Capex - Pracc Bowling Green	503,100	503,100	503,099	457,148.82
Capex - Pracc Footpaths	16,000	16,000	16,000	20,735.46



## SHIRE OF PINGELLY

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 28 FEBRUARY 2019

1. ACQUISITION OF ASSETS (Continued)	2018/19 Adopted Budget \$	2018/19 Revised Budget \$	2018/19 YTD Budget \$	February 2019 Actual \$
<b>Transport</b>				
<u>Construction - Roads, Bridges, Depots</u>				
<b>Bridges Purchase - Schedule 12</b>				
Capex - Bridge - Replace Box Culverts	252,000	252,000	251,998	290.00
<b>Roads Construction</b>				
Capex - Sbs Bodey Street And Harper Street	77,000	77,000	51,328	0.00
Capex - Rrg York Williams Rd Reseal & Regravel	172,500	172,500	172,500	49,141.14
Capex - Rrg Yenellin Road Upgrade	140,635	140,635	140,634	0.00
Capex - Rrg Review Street	273,500	273,500	182,328	165,887.43
Capex - Rrg Bullaring Road	67,000	67,000	44,648	68,579.24
10 Shaddick Rd Realine & Regravel - Crsf	102,937	102,937	68,608	79,238.85
Footpath - Upgrade Apex Hill	6,000	6,000	3,992	0.00
<u>Road Plant Purchases</u>				
Capex - Front End Loader	243,000	243,000	162,000	240,840.00
Capex - Flail Mower	30,000	30,000	20,000	0.00
	<u>3,363,630</u>	<u>3,363,630</u>	<u>3,021,079</u>	<u>2,525,929.96</u>
<b>By Class</b>				
Land	0	0	0	0.00
Buildings	5,000	5,000	3,328	0.00
Furniture & Equipment	0	0	0	0.00
Plant & Equipment	273,000	273,000	182,000	240,840.00
Work in Progress - PPE	0	0	0	0.00
Infrastructure - Roads	833,572	833,572	660,046	362,846.66
Infrastructure - Footpaths	6,000	6,000	3,992	0.00
Infrastructure - Kerbs & Drains	0	0	0	0.00
Infrastructure - Parks & Ovals	0	0	0	0.00
Infrastructure - Bridges	252,000	252,000	251,998	290.00
Infrastructure - Other	0	0	0	0.00
Works in Progress - Recreation Centre	1,849,533	1,849,533	1,802,686	1,767,653.30
Works in Progress - Aged Care Accommodation	144,525	144,525	117,029	154,300.00
	<u>3,363,630</u>	<u>3,363,630</u>	<u>3,021,079</u>	<u>2,525,929.96</u>

## SHIRE OF PINGELLY

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 28 FEBRUARY 2019

## 2. DISPOSALS OF ASSETS

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

<b>By Program</b>		Written Down Value		Sale Proceeds		Profit(Loss)	
		2018/19 Budget \$	February 2019 Actual \$	2018/19 Budget \$	February 2019 Actual \$	2018/19 Budget \$	February 2019 Actual \$
<b>Asset No</b>							
	<b>Governance</b>						
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
	<b>Transport</b>						
PL5	2003 CAT Front End Loader-PN430	8,000	8,762.21	86,000	86,000.00	78,000	77,237.79
		421,649	19,097.43	113,600	92,669.09	(308,049)	73,571.66

<b>By Class of Asset</b>		Written Down Value		Sale Proceeds		Profit(Loss)	
		2018/19 Budget \$	February 2019 Actual \$	2018/19 Budget \$	February 2019 Actual \$	2018/19 Budget \$	February 2019 Actual \$
<b>Asset No</b>							
	<b>Plant &amp; Equipment</b>						
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	8,762.21	86,000	86,000.00	78,000	77,237.79
	<b>Land &amp; Buildings</b>						
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	19,097.43	113,600	92,669.09	(308,049)	73,571.66

**Summary**

Profit on Asset Disposals  
Loss on Asset Disposals

2018/19 Adopted Budget \$	February 2019 Actual \$
78,000	77,237.79
(386,049)	(3,666.13)
(308,049)	73,571.66

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 28 FEBRUARY 2019

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 \$
<b>Education &amp; Welfare</b>												
Loan 120 - SSL Pingelly Cottage Homes *	181,717	0	0	7,598	7,598	7,598	174,119	174,119	174,119	5,879	5,879	5,814
<b>Recreation &amp; Culture</b>												
Loan 123 - Recreation and Cultural Centre	2,289,025		0	90,738	90,738	90,738	2,198,287	2,198,287	2,198,287	95,423	95,423	46,982
Loan 124 - Recreation and Cultural Centre			0	0	0	0	0	0	0	0	0	0
WATC Short Term Facility	500,000	700,000	700,000	0	0	0	1,200,000	1,200,000	1,200,000	28,320	28,320	4,335
	2,970,742	700,000	700,000	98,336	98,336	98,336	3,572,406	3,572,406	3,572,406	129,622	129,622	57,131

(\*) 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 28 FEBRUARY 2019

	2018/19 Adopted Budget \$	February 2019 Actual \$
<b>4. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Leave Reserve</b>		
Opening Balance	113,223	113,223
Amount Set Aside / Transfer to Reserve	2,430	1,391
Amount Used / Transfer from Reserve	(80,000)	(80,000)
	<u>35,653</u>	<u>34,614</u>
<b>(b) Plant Reserve</b>		
Opening Balance	246,256	246,256
Amount Set Aside / Transfer to Reserve	5,285	3,025
Amount Used / Transfer from Reserve	(186,500)	(184,840)
	<u>65,041</u>	<u>64,441</u>
<b>(c) Building and Recreation Reserve</b>		
Opening Balance	31,202	31,202
Amount Set Aside / Transfer to Reserve	20,185	383
Amount Used / Transfer from Reserve	(28,000)	(28,000)
	<u>23,387</u>	<u>3,585</u>
<b>(d) Electronic Equipment Reserve</b>		
Opening Balance	6,280	6,280
Amount Set Aside / Transfer to Reserve	7	77
Amount Used / Transfer from Reserve	(3,200)	0
	<u>3,087</u>	<u>6,357</u>
<b>(e) Community Bus Reserve</b>		
Opening Balance	11,419	11,419
Amount Set Aside / Transfer to Reserve	25	140
Amount Used / Transfer from Reserve	0	0
	<u>11,444</u>	<u>11,559</u>
<b>(f) Swimming Pool Reserve</b>		
Opening Balance	51,095	51,095
Amount Set Aside / Transfer to Reserve	495	628
Amount Used / Transfer from Reserve	(5,000)	0
	<u>46,590</u>	<u>51,723</u>
<b>(g) Joint Venture Housing Reserve</b>		
Opening Balance	52,544	52,544
Amount Set Aside / Transfer to Reserve	523	645
Amount Used / Transfer from Reserve	(53,068)	0
	<u>(1)</u>	<u>53,189</u>
<b>(h) Refuse Site Rehab/Closure Reserve</b>		
Opening Balance	15,556	15,556
Amount Set Aside / Transfer to Reserve	46	191
Amount Used / Transfer from Reserve	0	0
	<u>15,602</u>	<u>15,747</u>
<b>Total Cash Backed Reserves</b>	<u><u>200,803</u></u>	<u><u>241,215</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 28 FEBRUARY 2019

	2018/19 Adopted Budget \$	February 2019 Actual \$
<b>4. RESERVES (Continued)</b>		
<b>Cash Backed Reserves (Continued)</b>		
<b>Summary of Transfers To Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Leave Reserve	2,430	1,391
Plant Reserve	5,285	3,025
Building and Recreation Reserve	20,185	383
Electronic Equipment Reserve	7	77
Community Bus Reserve	25	140
Swimming Pool Reserve	495	628
Joint Venture Housing Reserve	523	645
Refuse Site Rehab/Closure Reserve	46	191
	<u>28,996</u>	<u>6,480</u>
<b>Transfers from Reserves</b>		
Leave Reserve	(80,000)	(80,000)
Plant Reserve	(186,500)	(184,840)
Building Reserve	(28,000)	(28,000)
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>(292,840)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(326,772)</u>	<u>(286,360)</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 28 FEBRUARY 2019

	2017/18 B/Fwd Per 2018/19 Budget \$	2017/18 B/Fwd Per Financial Report \$	February 2019 Actual \$
<b>5. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	631,596	631,595	357,259
Cash - Restricted Unspent Grants	229,139	229,139	167,710
Cash - Restricted Unspent Loans	(314,353)	(314,353)	(0)
Cash - Restricted Reserves	527,575	527,575	241,215
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	220,559	220,559	346,017
Sundry Debtors	100,719	100,719	23,851
Provision for Doubtful Debts	(3,519)	(3,519)	(3,519)
Gst Receivable	151,014	151,014	14,289
Loans - clubs/institutions	7,598	7,598	0
Accrued Income/Payments In Advance	1,958	1,958	0
Investments	0	0	0
Inventories	8,380	8,380	8,081
	<u>1,560,666</u>	<u>1,560,666</u>	<u>1,154,903</u>
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions (Budget Purposes Only)	0	0	0
Sundry Creditors	(113,407)	(113,407)	(45,553)
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)	(2,113)
Payroll Creditors	0	0	0
Accrued Expenses	(15,733)	(15,733)	0
PAYG Liability	(32,720)	(32,720)	(40,056)
Other Payables	(3,487)	(3,487)	(5,191)
Current Employee Benefits Provision	(303,871)	(303,871)	(303,871)
Current Loan Liability	(598,336)	(98,336)	(500,000)
	<u>(1,187,692)</u>	<u>(687,691)</u>	<u>(896,785)</u>
<b>NET CURRENT ASSET POSITION</b>	<b>372,974</b>	<b>872,976</b>	<b>258,119</b>
Less: Cash - Reserves - Restricted	(527,575)	(527,575)	(241,215)
Less: Cash - Unspent Grants/Loans - Fully Restricted	0	0	0
Less: Current Loans - Clubs / Institutions	(7,598)	(7,598)	0
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	98,336	500,000
Adjustment for Trust Transactions Within Muni	0	0	0
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<u><b>740,010</b></u>	<u><b>740,010</b></u>	<u><b>820,774</b></u>



# SHIRE OF PINGELLY

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 28 FEBRUARY 2019

### 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 \$
<b>General Rate</b>								
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
<b>Sub-Totals</b>		685	127,923,160	1,871,562	(586)	0	1,870,975	1,870,343
<b>Minimum Rates</b>								
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
<b>Sub-Totals</b>		138	2,949,700	124,200	0	0	124,200	124,200
Ex Gratia Rates							1,995,176	1,994,543
Movement in Excess Rates							233	241
							(44,826)	0
<b>Total Amount of General Rates</b>							1,950,583	1,994,784
Specified Area Rates							0	0
<b>Total Rates</b>							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 28 FEBRUARY 2019

### 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	268,292	(268,292)	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	952	0	1,052
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	7,010	(3,670)	7,380
	<u>4,260</u>	<u>276,254</u>	<u>(272,042)</u>	<u>8,472</u>

## SHIRE OF PINGELLY

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 28 FEBRUARY 2019

## 8. OPERATING STATEMENT

	February 2019 Actual \$	2018/19 Revised Budget \$	2018/19 Adopted Budget \$	2017/18 Actual \$
<b>OPERATING REVENUES</b>				
Governance	53,061	85,669	85,669	105,617
General Purpose Funding	2,447,223	2,691,085	2,691,085	3,174,924
Law, Order, Public Safety	75,531	65,902	65,902	454,910
Health	1,476	6,936	6,936	8,283
Education and Welfare	10,675	11,175	11,175	635,719
Housing	0	0	0	0
Community Amenities	192,539	343,650	343,650	174,268
Recreation and Culture	693,545	712,454	712,454	4,055,949
Transport	692,944	1,118,892	1,118,892	1,188,399
Economic Services	12,383	24,050	24,050	43,885
Other Property and Services	28,070	77,750	77,750	108,329
<b>TOTAL OPERATING REVENUE</b>	<b>4,207,447</b>	<b>5,137,563</b>	<b>5,137,563</b>	<b>9,950,283</b>
<b>OPERATING EXPENSES</b>				
Governance	382,288	677,507	677,507	556,517
General Purpose Funding	107,199	225,373	225,373	176,753
Law, Order, Public Safety	165,648	207,056	207,056	200,344
Health	80,629	121,072	121,072	109,345
Education and Welfare	39,368	119,003	119,003	42,882
Housing	0	0	0	0
Community Amenities	241,129	408,119	408,119	370,813
Recreation & Culture	820,674	1,338,540	1,338,540	949,218
Transport	1,993,006	2,225,141	2,225,141	1,796,546
Economic Services	152,917	264,077	264,077	231,661
Other Property and Services	55,668	40,738	40,738	87,172
<b>TOTAL OPERATING EXPENSE</b>	<b>4,038,526</b>	<b>5,626,626</b>	<b>5,626,626</b>	<b>4,521,251</b>
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>	<b>168,921</b>	<b>(489,063)</b>	<b>(489,063)</b>	<b>5,429,032</b>



**SHIRE OF PINGELLY**

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD 1 JULY 2018 TO 28 FEBRUARY 2019**

**9. STATEMENT OF FINANCIAL POSITION**

	February 2019 Actual \$	2017/18 Actual \$
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	766,184	1,073,956
Investments Current	5,000	5,000
Trade and Other Receivables	380,638	478,330
Inventories	8,081	8,380
Trust at Bank	8,472	4,260
<b>TOTAL CURRENT ASSETS</b>	<u>1,168,375</u>	<u>1,569,926</u>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	231,478	231,478
Inventories	0	0
Property, Plant and Equipment	20,353,450	18,436,371
Infrastructure	67,492,175	68,425,477
Investments Non Current	46,400	46,400
<b>TOTAL NON-CURRENT ASSETS</b>	<u>88,123,503</u>	<u>87,139,726</u>
<b>TOTAL ASSETS</b>	<u>89,291,878</u>	<u>88,709,652</u>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	92,914	285,484
Long Term Borrowings	500,000	98,336
Provisions	303,871	303,871
Trust Liability	8,472	4,260
<b>TOTAL CURRENT LIABILITIES</b>	<u>905,257</u>	<u>691,951</u>
<b>NON-CURRENT LIABILITIES</b>		
Trade and Other Payables	0	0
Long Term Borrowings	3,072,406	2,872,406
Provisions	53,186	53,186
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>3,125,592</u>	<u>2,925,592</u>
<b>TOTAL LIABILITIES</b>	<u>4,030,849</u>	<u>3,617,543</u>
<b>NET ASSETS</b>	<u>85,261,029</u>	<u>85,092,109</u>
<b>EQUITY</b>		
Retained Surplus	33,396,008	32,940,728
Reserves - Cash Backed	241,215	527,575
Revaluation Surplus	51,623,806	51,623,806
<b>TOTAL EQUITY</b>	<u>85,261,029</u>	<u>85,092,109</u>

# SHIRE OF PINGELLY

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2018 TO 28 FEBRUARY 2019

### 10. FINANCIAL RATIOS

	2019 YTD	2018	2017	2016
Current Ratio	1.26	4.05	2.03	1.05
Operating Surplus Ratio	(0.32)	(0.26)	(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%)

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

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.

Below Std
Std met

#### 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)

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

Advanced Standard greater than > 15% (>0.15).

Below Std
Basic Std
Adv Std

SHIRE OF PINGELLY RESTRICTED CASH RECONCILIATION 28 February 2019								
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
WDC Community Chest Funding-Sensory Garden	Aged Approp Accom Units	0861	10,000.00	0.00	0.00	0.00	10,000.00	0.00
Lotterywest Grant-Aged Sensory Space	Aged Approp Accom Units	PAA02	50,000.00	0.00	0.00	8,861.32	41,138.68	0.00
National Stronger Regions Funds - final claim 4	Recreation & Cultural Centre	11PR/PR01	353,289.00	0.00	0.00	0.00	353,289.00	0.00
Dept of Sport & Rec \$350,000 - final claim 3 25%	Recreation & Cultural Centre	11PR/PR03	87,500.00	0.00	0.00	0.00	87,500.00	0.00
Bendigo Bank-Pingelly Community Financial Services	Recreation & Cultural Centre	11PR/PR04	150,000.00	0.00	0.00	100,000.00	50,000.00	0.00
Focus Group Grain contribution to PRACC	Recreation & Cultural Centre	11PR/PR07	4,323.00	0.00	0.00	0.00	4,323.00	0.00
DSR Contribution Grass Roots Fund -playground	Recreation & Cultural Centre	11PR/PR11	10,000.00	0.00	0.00	0.00	10,000.00	0.00
DSR CSRFF Grant Bowling Rink	Recreation & Cultural Centre	11PR/PR03	108,275.50	0.00	0.00	0.00	108,275.50	0.00
Pingelly Bowling Club contribution Bowling Rink	Recreation & Cultural Centre	11PR/PR10	70,000.00	0.00	0.00	0.00	70,000.00	0.00
WATC S/T Loan Facility PRACC claim 2-Bowls	Recreation & Cultural Centre	1704	200,000.00	0.00	0.00	0.00	200,000.00	0.00
WATC S/T Loan Facility PRACC claim 2-PRACC	Recreation & Cultural Centre	1704	500,000.00	0.00	0.00	314,353.36	185,646.64	0.00
Main Roads Bullaring rd Bridge Funding 18/19 c/fwd	Transport	1250	168,000.00	0.00	0.00	0.00	290.00	167,710.00
Sub Total								167,710.00
Total Restricted Grant Funds								
Available Cash		GL/Job Account	Interest Rate	Term	Maturing			Balance
Municipal Bank	Muni Fund Bank	0111	Variable	Ongoing	N.A.			524,219.04
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								524,969.04
Less Restricted Cash								(167,710.00)
Total Unrestricted Cash								357,259.04





## **Attachment 4**



**Shire of Pingelly**

**REVIEW OF BUDGET REPORT**

**For the Period Ended 28th February 2019**

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***LOCAL GOVERNMENT ACT 1995***

***LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996***

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.



**Shire of Pingelly**  
**STATEMENT OF BUDGET REVIEW**  
**(Nature or Type)**  
**For the Period Ended 28th February 2019**

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

FM Reg 33A

FM Reg Sch 1

**Operating Revenues**

Rate Revenue					
Grants, Subsidies and Contributions	4.1.3				
Profit on Asset Disposal	4.1.1				
Fees and Charges	4.1.2				
Interest Earnings	4.1.7				
Other Revenue	4.1.8				

**Operating Expense**

Employee Costs	4.2.1				
Materials and Contracts	4.2.2				
Utilities Charges	4.2.3				
Depreciation (Non-Current Assets)	4.2.4				
Interest Expenses	4.2.5				
Insurance Expenses	4.2.6				
Loss on Asset Disposal	4.2.7				
Other Expenditure	4.2.8				
Administration Overheads					

**Funding Balance Adjustment**

Add Back Depreciation					
Adjust (Profit)/Loss on Asset Disposal	4.4.3				
Adjust Provisions and Accruals					

**Net Operating****Capital Revenues**

Grants, Subsidies and Contributions	4.3.1				
Proceeds from Disposal of Assets					
Unspent Loan Funds going Forward					
Proceeds from New Debentures					
Self-Supporting Loan Principal					
Transfer from Reserves	4.3.7				

**Capital Expenses**

Land Held for Resale					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Infrastructure Assets - Roads					
Purchase of Infrastructure Assets - Footpaths					
Purchase of Infrastructure Assets - Kerbs & Drains					
Purchase of Infrastructure Assets - Bridges					
Infrastructure Assets - Other					
Works In Progress - PRACC	4.4.7				
Works In Progress - PAAA	4.4.8				
Transfer to Restricted Assets (Other)					
Repayment of Debentures	4.4.10				
Transfer to Reserves	4.4.12				

**Net Capital****Net Operating + Capital**

Opening Funding Surplus(Deficit)

Closing Funding Surplus(Deficit)

FM Reg  
33A(2A)(b)

Note	Budget v Actual		Predicted			
	Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End \$ (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
	1,994,784	1,950,583	0	0	1,994,784	
4.1.3	1,109,566	868,778	1,254	0	1,110,820	▲
4.1.1	78,000	77,238		0	78,000	
4.1.2	494,266	278,702	(24,105)	0	470,161	▼
4.1.7	64,875	33,871	(24,500)	0	40,375	▼
4.1.8	62,066	61,677	1,509	0	63,575	▲
	3,803,557	3,270,849	(45,842)	0	3,757,715	
	(1,695,002)	(1,217,465)	(19,683)	0	(1,714,685)	▲
4.2.2	(1,221,608)	(926,582)	28,702	0	(1,192,906)	▼
4.2.3	(168,682)	(103,439)	(7,000)	0	(175,682)	▲
4.2.4	(1,755,000)	(1,523,055)	0	0	(1,755,000)	
4.2.5	(129,622)	(58,163)	(1,200)	0	(130,822)	▲
4.2.6	(178,508)	(166,385)	9,571	0	(168,937)	▼
4.2.7	(386,049)	(3,666)	0	0	(386,049)	
4.2.8	(92,155)	(39,771)	0	0	(92,155)	
	0	0	0	0	0	
	(5,626,626)	(4,038,527)	10,390	0	(5,616,236)	
	1,755,000	1,523,055	0	0	1,755,000	
4.4.3	308,049	(73,572)	0	0	308,049	
	0	0	0	0	0	
<b>Net Operating</b>	239,980	681,806	(35,452)	0	204,528	
	1,334,006	936,598	0	0	1,334,006	
	113,600	92,669	0	0	113,600	
	0	0	0	0	0	
	700,000	700,000	0	0	700,000	
	7,598	7,598	0	0	7,598	
4.3.7	355,768	292,840	267	0	356,035	▲
	2,510,972	2,029,705	267	0	2,511,239	
	0	0	0	0	0	
	(5,000)	0	5,000	0	0	▼
	(273,000)	(240,840)	2,160	0	(270,840)	▼
	0	0	0	0	0	
	(833,572)	(362,847)	0	0	(833,572)	
	(6,000)	0			(6,000)	
	0	0			0	
	(252,000)	(290)	0		(252,000)	
	0	0	0	0	0	
4.4.7	(1,849,533)	(1,767,653)	47,348	0	(1,802,185)	
4.4.8	(144,525)	(154,300)	(19,323)	0	(163,848)	
	0	0	0	0	0	
4.4.10	(98,336)	(98,336)	0	0	(98,336)	
4.4.12	(28,996)	(6,481)	0	0	(28,996)	
	(3,490,962)	(2,630,747)	35,185	0	(3,455,777)	
<b>Net Capital</b>	(979,990)	(601,042)	35,452	0	(944,538)	
<b>Net Operating + Capital</b>	(740,010)	80,764	0	0	(740,010)	
	740,010	740,010	0	0	740,010	
3	0	820,773	0	0	0	



Shire of Pingelly  
STATEMENT OF BUDGET REVIEW  
(Statutory Reporting Program)  
For the Period Ended 28th February 2019

		FM Reg 33A(2A)(a)		FM Reg 33A(2A)(c)		
		Budget v Actual		Predicted		
Note		Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End \$ (a)+(c)+(d)
FM Reg 33A						
FM Reg Sch 1						
	<b>Operating Revenues</b>	\$	\$	\$	\$	\$
	Governance	85,669	53,061	726		86,395
	General Purpose Funding	2,691,085	2,447,223	(32,969)		2,658,116
	Law, Order and Public Safety	65,902	75,531	(94)		65,808
	Health	6,936	1,476	(5,000)		1,936
	Education and Welfare	11,175	10,675			11,175
	Community Amenities	343,650	192,539	(11,169)		332,481
	Recreation and Culture	712,454	693,545	26,039		738,493
	Transport	1,118,892	692,944	5,125		1,124,017
	Economic Services	24,050	12,383	1,500		25,550
	Other Property and Services	77,750	28,070	(30,000)		47,750
		5,137,563	4,207,447	(45,842)	0	5,091,721
	<b>Operating Expense</b>					
	Governance	(677,507)	(382,288)	(29,950)		(707,457)
	General Purpose Funding	(225,373)	(107,199)			(225,373)
	Law, Order and Public Safety	(207,056)	(165,648)	(782)		(207,838)
	Health	(121,072)	(80,629)	3,500		(117,572)
	Education and Welfare	(119,003)	(39,368)	(8,150)		(127,153)
	Community Amenities	(408,119)	(241,129)	329		(407,790)
	Recreation and Culture	(1,338,540)	(820,674)	(221)		(1,338,761)
	Transport	(2,225,141)	(1,993,006)			(2,225,141)
	Economic Services	(264,077)	(152,917)	5,167		(258,910)
	Other Property and Services	(40,738)	(55,668)	40,497		(241)
		(5,626,626)	(4,038,526)	10,390	0	(5,616,236)
	<b>Funding Balance Adjustment</b>					
	Add Back Depreciation	1,755,000	1,523,055	0		1,755,000
	Adjust (Profit)/Loss on Asset Disposal	308,049	(73,572)	0		308,049
	Adjust Provisions and Accruals	0	0	0		0
	<b>Net Operating</b>	1,573,986	1,618,404	(35,452)	0	1,538,534
	<b>Capital Revenues</b>					
	Proceeds from Disposal of Assets	113,600	92,669	0		113,600
	Proceeds from New Debentures	700,000	700,000	0		700,000
	Unspent Loan Funds going Forward	0	0	0		0
	Proceeds from Sale of Investments	0	0	0		0
	Proceeds from Advances	0	0	0		0
	Self-Supporting Loan Principal	7,598	7,598	0		7,598
	Transfer from Reserves	355,768	292,840	267		356,035
		1,176,966	1,093,107	267	0	1,177,233
	<b>Capital Expenses</b>					
	Land Held for Resale	0	0	0		0
	Land and Buildings	(5,000)	0	5,000		0
	Plant and Equipment	(273,000)	(240,840)	2,160		(270,840)
	Furniture and Equipment	0	0	0		0
	Infrastructure Assets - Roads	(833,572)	(362,847)	0		(833,572)
	Purchase of Infrastructure Assets - Footpaths	(6,000)	0	0		(6,000)
	Purchase of Infrastructure Assets - Kerbs & Drains	0	0	0		0
	Purchase of Infrastructure Assets - Bridges	(252,000)	(290)	0		(252,000)
	Infrastructure Assets - Other	0	0	0		0
	Works In Progress -PRACC	(1,849,533)	(1,767,653)	47,348	0	(1,802,185)
	Works In Progress - PAAA	(144,525)	(154,300)	(19,323)	0	(163,848)
	Transfer to Restricted Assets (Other)	0	0	0		0
	Repayment of Debentures	(98,336)	(98,336)	0		(98,336)
	Transfer to Reserves	(28,996)	(6,481)	0		(28,996)
		(3,490,962)	(2,630,747)	35,185	0	(3,455,777)
	<b>Net Capital</b>	(2,313,996)	(1,537,640)	35,452	0	(2,278,544)
	<b>Net Operating + Capital</b>	(740,010)	80,764	0	0	(740,010)
	Opening Funding Surplus(Deficit)	740,010	740,010	0		740,010
	<b>Closing Funding Surplus(Deficit)</b>	0	820,774	0	0	0
FM Reg (33A(2A)(b))						

**Shire of Pingelly**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

**(a) Basis of Accounting**

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

**(c) Rounding Off Figures**

All figures shown in this statement, other than a rate in the dollar, are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

**(g) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Shire of Pingelly  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 28th February 2019

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Inventories**

*General*

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be raised in the next 12 months.

*Land Held for Resale*

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Municipality includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Buildings	2%
Furniture and Equipment	10-33%
Plant and Equipment	7-33%
Motor Vehicles	20%
Roads - Aggregate	40 years
Roads - Unsealed - Gravel	20 years
Drains and Sewers	40 years

**Shire of Pingelly**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Impairment**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2014.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

**(l) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(m) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

**(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

**(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.



Shire of Pingelly  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 28th February 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) **Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

***Borrowing Costs***

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(o) **Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(p) **Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

**Shire of Pingelly**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2019**

**(q) Nature or Type Classifications**

**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**Operating Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**Non-Operating Grants, Subsidies and Contributions**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity, neighbourhood surveillance services and water. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Other Revenue / Income**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**Employee Costs**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**Materials and Contracts**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**Shire of Pingelly**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2019**

**(q) Nature or Type Classifications (Continued)**

**Insurance**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

**GOVERNANCE**

Details expenses related to Council's eight councillors, who normally meet the third Wednesday of each month, make policy decisions, review Council's operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

**GENERAL PURPOSE FUNDING**

Rates - the amount raised is determined by Council's budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

**LAW, ORDER, PUBLIC SAFETY**

Supervision of by-laws, fire prevention and animal control.  
Requirements that Council carries out by statute.

**HEALTH**

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Council is a member of a group health scheme North Eastern Wheatbelt Health Scheme. Monitors food quality and caters for health requirements for the broader community.

**Shire of Pingelly**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 28th February 2019**

**(r) STATEMENT OF OBJECTIVE (Continued)**

**EDUCATION AND WELFARE**

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

**HOUSING**

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

**COMMUNITY AMENITIES**

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

**RECREATION AND CULTURE**

Maintenance of hall, the aquatic centre, library and various reserves.

**TRANSPORT**

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

**ECONOMIC SERVICES**

Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

**OTHER PROPERTY & SERVICES**

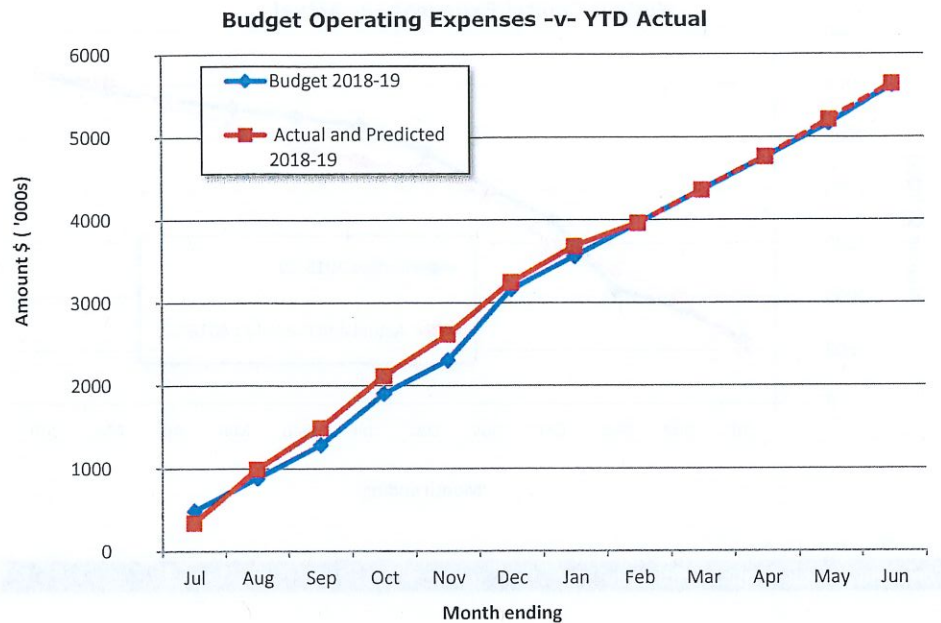
Private works carried out by council and indirect cost allocation pools.

Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

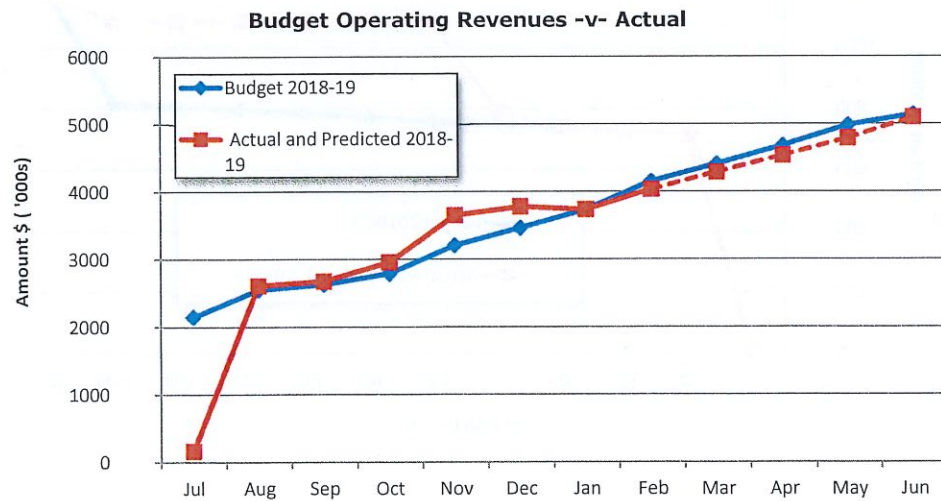


Shire of Pingelly  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 28th February 2019

Note 2 - Graphical Representation - Source Statement of Financial Activity



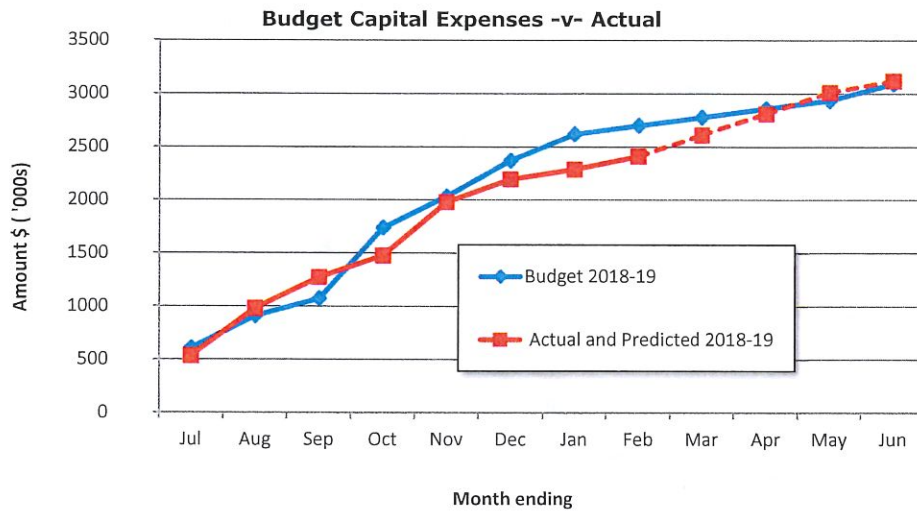
Comments/Notes - Operating Expenses



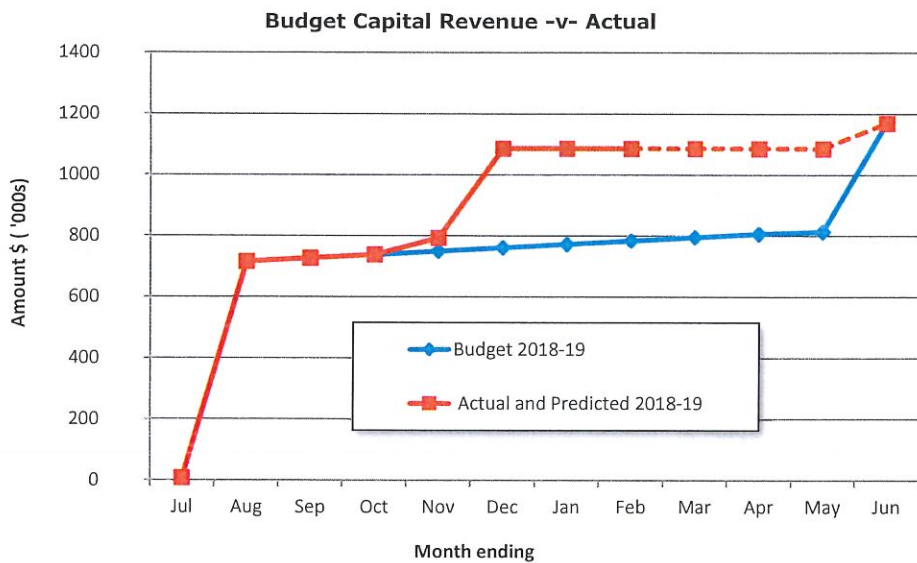
Comments/Notes - Operating Revenues

Shire of Pingelly  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 28th February 2019

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



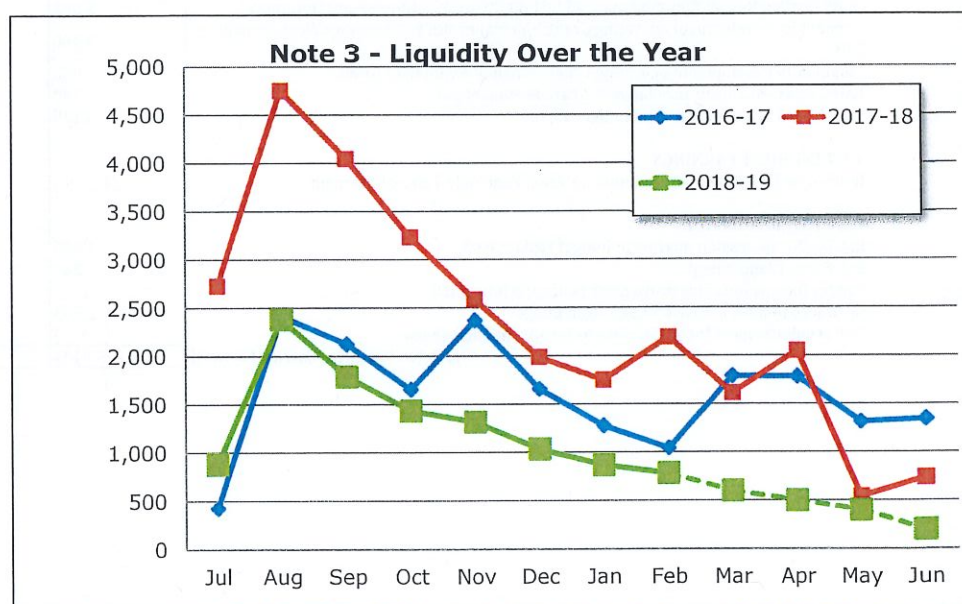
Comments/Notes - Capital Revenues

Shire of Pingelly  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 28th February 2019

**Note 3: NET CURRENT FUNDING POSITION**

FM Reg 33A  
(2A)(c)

	Note	Positive=Surplus (Negative=Deficit)		
		2018-19		2017-18
		This Period	Last Period	Same Period Last Year
		\$	\$	\$
<b>Current Assets</b>		Feb-19	Jan-19	Feb-18
Cash Unrestricted		357,259	230,373	143,278
Cash Restricted		408,925	409,215	2,147,933
Receivables - Rates and Rubbish		346,017	381,701	353,648
Receivables -Other		34,621	125,413	201,278
Inventories		8,081	12,258	13,019
		1,154,903	1,158,961	2,859,156
<b>Less: Current Liabilities</b>				
Payables		(592,914)	(548,179)	385,676
Provisions		(303,871)	(303,871)	(250,326)
		(896,785)	(852,050)	135,350
<b>Less: Cash Restricted</b>		(241,215)	(241,215)	(1,059,137)
Adjustment to trust		0	0	0
Add back Current Loan Liability		500,000	500,000	7,360
Add Back Lesser Leave Prov Leave Reserve		303,871	303,871	250,326
<b>Net Current Funding Position</b>		<b>820,774</b>	<b>869,566</b>	<b>2,193,055</b>



**Comments/Notes - Net Current Funding Position**

Shire of Pingelly  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
For the Period Ended 28th February 2019

**Note 4: PREDICTED VARIANCES**

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
<b>4.1 OPERATING REVENUE (EXCLUDING RATES)</b>		
<b>4.1.1 PROFIT ON ASSET DISPOSAL</b>		
No Material Variance		
<b>4.1.2 FEES AND CHARGES</b>		
Increase Professional Services Income	696	
Increase Freedom of Information fees	30	
Dog Council Charges increase	406	
Dog Registrations down decrease \$500	(500)	
Town planning fees more than budget	1351	
Swimming Pool Season tickets reduce \$200	(200)	
Swimming Pool admissions increase \$500	500	
Charges Cemeteries more than budget	5000	
Cemetery Licenses & Permits No GST more than Budget	104	
Charges Town Hall more than Budget	313	
CD Event Income Fervor \$5,319	5,319	
Charges Domestic Rubbish bins	300	
Charges Tip Site reduced for Hospital Waste	(17,924)	
Charges Building Licenses increase \$1,500	1,500	
reduce Income Charges Private Works Shire of Brookton Income	(30,000)	
Sale of Sea containers 3 x \$3,000	9,000	
<b>4.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
General Purpose Grant higher than Budget \$429,939 to 437,947	8,008	
Local Roads Grants FAGS less than Budget \$192,485 to 172,004.	(20,481)	
NSRF funding Budget figure increase \$5,561.88 (2018/19). (Permenant Difference)	5,562	
Community Development operating Grants -Mental health \$600,Seniors Week Contrib \$800	1,400	
Community Development operating Grants -Thanks A volunteer Grant	850	
Reimbursements Insurance Claims- 2 Parade St plant pot	790	
Direct Road Grant greater than budget \$5,125	5,125	
<b>4.1.7 INTEREST EARNINGS</b>		
Interest on Investments-No interest on Muni Fund only T/D's-adjustment	(24,500)	
<b>4.1.8 OTHER REVENUE</b>		
ESL DFES Commission missing in Budget replace back	4,000	
ESL Form A Adjustment	204	
Sundry Income Rates incentive prize paid early June 2018	(200)	
Insurance rebates increase \$2,505 from Budget	2,505	
BBP reimbursement Income reduce to zero as BBP disbanded	(5,000)	
Predicted Variances Carried Forward	(45,842)	0



Shire of Pingelly  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
For the Period Ended 28th February 2019

**Note 4: PREDICTED VARIANCES**

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(45,842)	0
<b>4.2 OPERATING EXPENSES</b>		
<b>4.2.1 EMPLOYEE COSTS</b>		
Admin Wages budget Shortfall for CEO \$14,000	(14,000)	
Increase Long Service Leave Shire of Quairading LSL AJ Merillo	(1,755)	
Hearing Tests reduce by \$1,744	1,744	
LSL payment Shire of Morawa S Appleton \$5,672	(5,672)	
<b>4.2.2 MATERIAL AND CONTRACTS</b>		
Members Conference Exps saving	1,044	
Increase Consultant fees for WALGA CEO recruitment	(8,000)	
Replacement Equipment reduce to nil	1,000	
Subscriptions savings	1,209	
Refreshments & Receptions reduce \$2,000	2,000	
Printing & Stationery reduce	100	
Minor Plant & Equipment reduce \$200	200	
Internet Fees saving	599	
Legal Expense increase FWC Chubb excess+other Legal exps	(10,865)	
Postage & Freight reduce	1,200	
Relief Staff - Acting CEO LOGO Appointments cost -N Hartley \$18,785, CEO recruitment	(18,785)	
Agency costs \$8,000		
Membership expenses reduce	3,279	
Printing & Stationery reduce PR001	500	
Printing & Stationery reduce ST001	4,500	
Audit Fees reduce \$7,000	7,000	
Increase Budget due to Shire Admin ISDN to NBN conversion costs incl Commadacom and Telstra	(1,500)	
Parts and Repairs materials reduce by \$23,800	23,800	
Vehicle Expenses - Engineering reduce \$2,000	2,000	
Fuel and Oil reduce \$3,000	3,000	
Licenses reduce \$500	500	
increase Engineering Office RRG costs	(326)	
reduce Engineering Office Consultant Expenses to nil	800	
Private Works Shire of Brookton reduced level of usage	6,000	
Job Training increase materials	(2,896)	
Tyres reduce by \$5,000	5,000	
Replacement Equipment reduce \$1,000 to nil	1,000	
Conference Expenses reduce \$470	470	
Boyagin Rock development postpone 2019/20 budget materials	2,667	
Quartz Street reduce materials by \$739	739	
Fervor Event increase \$5,900	(5,900)	
CCTV Maintenance increase	(782)	
Reduce Mosquito control materials	500	
Regional Aged Care Group BBP expenses savings	3,000	
PAAA Building Maintenance increase by \$150 IE 03 Materials & Contracts	(150)	
Town Planning Costs more than budget	(3,350)	
Regional Waste Management Group reduce to zero	5,000	
Postpone Liquid Waste pond and green waste materials	2,006	
Town Cemetery reduce materials	200	
Cemetery Burial Expenses increase materials	(2,417)	
Purchase of Bins materials reduce to zero	390	
Minor Plant Parks & Gardens reduce to nil	150	
Speed trailer mtce reduce materials to nil	500	
Reduce materials Croquet club Building Mtce to nil	406	
Cricket Pitch Mtce reduce materials by \$1,384	1,384	
Effluent Pond Mtce reduce materials by \$2,500	2,500	
ROMANS expenses more than budget	(970)	
<b>4.2.3 UTILITY CHARGES</b>		
Caravan Park reduce utilities by \$2,500	2,500	
PAAA Change Budget Figure Building Operations increase by IE 04 Utilities. Water bowling	(8,000)	
Salinity Project increase for utilities power	(1,500)	
<b>4.2.4 DEPRECIATION (NON CURRENT ASSETS)</b>		
No Material Variance	0	
<b>4.2.5 INTEREST EXPENSES</b>		
Interest on Overdraft increase	(1,200)	
<b>4.2.6 INSURANCE EXPENSES</b>		
Job Training increase Insurance	(3,070)	
Insurance savings	5,307	
Insurance savings	3,134	
Insurance Works reduce	2,700	
Insurance reduce \$1,500	1,500	
<b>4.2.7 LOSS ON ASSET DISPOSAL</b>		
No Material Variance	0	
<b>4.2.8 OTHER EXPENDITURE</b>		
No Material Variance	0	
Predicted Variances Carried Forward	(35,452)	0



Shire of Pingelly  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
For the Period Ended 28th February 2019

**Note 4: PREDICTED VARIANCES**

Comments/Reason for Variance		Variance \$	
		Permanent	Timing
	Predicted Variances Brought Forward	(35,452)	0
<b>4.3 CAPITAL REVENUE</b>			
<b>4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>			
No Material Variance			
<b>4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS</b>			
No Material Variance			
<b>4.3.3 PROCEEDS FROM NEW DEBENTURES</b>			
No Material Variance			
<b>4.3.4 PROCEEDS FROM SALE OF INVESTMENT</b>			
No Material Variance			
<b>4.3.5 PROCEEDS FROM ADVANCES</b>			
No Material Variance			
<b>4.3.6 SELF-SUPPORTING LOAN PRINCIPAL</b>			
No Material Variance			
<b>4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>			
Transfers from Plant Reserve reduced \$2,160		(2,160)	
Transfer from Swimming Pool Reserve postponed		(5,000)	
Increase transfer from Leave Reserve to cover S Appleton Morowa and AJ Merillo Shire of Quairading LSL not budgeted		7,427	
	Predicted Variances Carried Forward	(35,185)	0

Shire of Pingelly  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
For the Period Ended 28th February 2019

**Note 4: PREDICTED VARIANCES**

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(35,185)	0
<b>4.4 CAPITAL EXPENSES</b>		
<b>4.4.1 LAND HELD FOR RESALE</b>		
No Material Variance		
<b>4.4.2 LAND AND BUILDINGS</b>		
Swimming Pool cover postponed to 2019/20 Budget	5,000	
<b>4.4.3 PLANT AND EQUIPMENT</b>		
Capex - Front End loader savings	2,160	
<b>4.4.4 FURNITURE AND EQUIPMENT</b>		
No Material Variance	0	
<b>4.4.5 INFRASTRUCTURE ASSETS - ROADS</b>		
No Material Variance	0	
<b>4.4.6 INFRASTRUCTURE ASSETS - BRIDGES</b>		
No Material Variance	0	
<b>4.4.7 WORKS IN PROGRESS - PRACC</b>		
CAPEX PRACC Project manager - Change Budget Figure staff wages savings Tara and Cos	16,931	
CAPEX PRACC Project manager - Change Budget Figure staff wages over budget savings	20,269	
Cos	(9,200)	
CAPEX PRACC - Carpark and Drainage over budget materials	9,600	
CAPEX PRACC - Architects & Consultants saving PJ Wright	562	
CAPEX PRACC - Playground materials savings	(268)	
CAPEX PRACC - Opening & Promotion over budget materials	4,563	
CAPEX PRACC - Fitout Furniture savings in materials	6,546	
Capex PRACC Landscaping Soft & Hard - Grass Trees saving	(1,655)	
CAPEX PRACC Footpaths materials over budget \$1,655		
<b>4.4.8 WORKS IN PROGRESS PAAA</b>		
PAAA Building Construction increase	(561)	
PAAA Utility Services	(2,948)	
PAAA Construct community place materials increase	(1,021)	
PAAA Landscaping Sensory Garden materials increase	(14,793)	
<b>4.4.9 PURCHASES OF INVESTMENT</b>		
No Material Variance	0	
<b>4.4.10 REPAYMENT OF DEBENTURES</b>		
No Material Variance	0	
<b>4.4.11 ADVANCES TO COMMUNITY GROUPS</b>		
No Material Variance	0	
Predicted Variances Carried Forward	0	0

Shire of Pingelly  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
For the Period Ended 28th February 2019

**Note 4: PREDICTED VARIANCES**

Comments/Reason for Variance		Variance \$	
		Permanent	Timing
	Predicted Variances Brought Forward	0	0
<b>4.5 OTHER ITEMS</b>			
<b>4.4.12 TRANSFER TO RESERVES (RESTRICTED ASSETS)</b>			
No Material Variance		0	
<b>4.5.1 RATE REVENUE</b>			
No Material Variance		0	
<b>4.5.2 OPENING FUNDING SURPLUS(DEFICIT)</b>			
Adjusted C/FWD Surplus from Audit adjustments Budget \$0 to \$0		0	
<b>4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)</b>			
No Material Variance		0	
<b>Total Predicted Variances as per Annual Budget Review</b>		<b>0</b>	<b>0</b>

Shire of Pingelly  
NOTES TO THE BUDGET REVIEW REPORT  
For the Period Ended 28th February 2019

**Note 5: BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

Sch	GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
		Budget Adoption			\$	\$	\$	\$
		Adjusted C/FWD Surplus from Audit adjustments Budget \$0 to \$0		Opening Surplus(Deficit)			0	0
							0	0
3	103200.24	General Purpose Grant higher than Budget \$429,939 to 437,947		Operating Revenue		8,008		8,008
	103210.24	Local Roads Grants FAGS less than Budget \$192,485 to 172,004.		Operating Revenue			(20,481)	(12,473)
	103230.22	Interest on Investments-No interest on Muni Fund only T/D's-adjustment		Operating Revenue			(24,500)	(36,973)
	103640.29	ESL DFES Commission missing in Budget replace back		Operating Revenue	4,000			(32,973)
	103640.29	ESL Form A Adjustment		Operating Revenue	204			(32,769)
	103650.29	Sundry Income Rates incentive prize paid early June 2018		Operating Revenue			(200)	(32,969)
4	106060.03	Members Conference Exps saving		Operating Expenses		1,044		(31,925)
	106070.03	Increase Consultant fees for WALGA CEO recruitment		Operating Expenses			(8,000)	(39,925)
	106110.05	Insurance savings		Operating Expenses		5,307		(34,618)
	106210.03	Subscriptions savings		Operating Expenses		1,209		(33,409)
	106180.03	Refreshments & Receptions reduce \$2,000		Operating Expenses		2,000		(31,409)
	106150.03	Printing & Stationery reduce		Operating Expenses		100		(31,309)
	106170.03	Minor Plant & Equipment reduce \$200		Operating Expenses		200		(31,109)
	104060.06	Interest on Overdraft Increase		Operating Expenses			(1,200)	(32,309)
	104080.05	Insurance savings		Operating Expenses		3,134		(29,175)
	104110.03	Internet Fees saving		Operating Expenses		599		(28,576)
		Legal Expense increase FWC Chubb excess+other Legal exps		Operating Expenses			(10,865)	(39,441)
	104200.03	Postage & Freight reduce		Operating Expenses		1,200		(38,241)
	104250.01	Admin Wages budget Shortfall for CEO \$14,000		Operating Expenses			(14,000)	(52,241)
		Relief Staff - Acting CEO LOGO Appointments cost -N						
	104220.03	Hartley \$18,785, CEO recruitment Agency costs \$8,000		Operating Expenses			(18,785)	(71,026)
	104360.03	Membership expenses reduce		Operating Expenses		3,279		(67,747)
	104210.03/PR001	Printing & Stationery reduce PR001		Operating Expenses		500		(67,247)
	104210.03/ST001	Printing & Stationery reduce ST001		Operating Expenses		4,500		(62,747)
	106040.03	Audit Fees reduce \$7,000		Operating Expenses		7,000		(55,747)
		Increase Budget due to Shire Admin ISDN to NBN conversion costs incl Commadacom and Telstra		Operating Expenses			(1,500)	(57,247)
	104290.17	Increase Professional Services Income		Operating Revenue		696		(56,551)
	104800.25	Increase Freedom of Information fees		Operating Revenue		30		(56,521)
		Increase transfer from Leave Reserve to cover S Appleton Morowa and AJ Merillo Shire of Quairading LSL not budgeted						
	104560.37	Capital Revenue		Capital Revenue		7,427		(49,094)
	104390.01	LSL payment Shire of Morawa S Appleton \$5,672		Operating Expenses			(5,672)	(54,766)
5	105820.25	Dog Council Charges Increase		Operating Revenue		406		(54,360)
	105810.25	Dog Registrations down decrease \$500		Operating Revenue			(500)	(54,860)
	105350.03/BM055	CCTV Maintenance increase		Operating Expenses			(782)	(55,642)
7	107020.03	Reduce Mosquito control materials		Operating Expenses		500		(55,142)
	107530.33	BBP reimbursement Income reduce to zero as BBP disbanded		Operating Revenue			(5,000)	(60,142)
	107100.03	Regional Aged Care Group BBP expenses savings		Operating Expenses		3,000		(57,142)
8	108480.03/B0053	PAAA Change Budget Figure Building Operations increase by IE 04 Utilities. Water bowling club-Sensory garden		Operating Expenses			(8,000)	(65,142)
		PAAA Building Maintenance increase by \$150 IE 03						
	108450.03/BM053	Materials & Contracts		Operating Expenses			(150)	(65,292)
	108970.03/AAA04	PAAA Building Construction increase		Capital Expenses			(561)	(65,853)
	108970.03/AAA07	PAAA Utility Services		Capital Expenses			(2,948)	(68,801)
	108970.03/AAA09	PAAA Construct community place materials increase		Capital Expenses			(1,021)	(69,822)
	108970.03/AAA15	PAAA Landscaping Sensory Garden materials increase		Capital Expenses			(14,793)	(84,615)
10	110740.25	Town planning fees more than budget		Operating Revenue		1,351		(83,264)
	110320.03	Town Planning Costs more than budget		Operating Expenses			(3,350)	(86,614)
	110030.03/RWMG	Regional Waste Management Group reduce to zero		Operating Expenses		5,000		(81,614)
	110030.03/REHA	Postpone Liquid Waste pond and green waste materials		Operating Expenses		2,006		(79,608)
	110410.03/CM001	Town Cemetery reduce materials		Operating Expenses		200		(79,408)
	110410.03/CM004	Cemetery Burial Expenses increase materials		Operating Expenses			(2,417)	(81,825)
	110600.25	Charges Domestic Rubbish bins		Operating Revenue		300		(81,525)
	110660.25	Charges Tip Site reduced for Hospital Waste		Operating Revenue			(17,924)	(99,449)
	110050.03	Purchase of Bins materials reduce to zero		Operating Expenses		390		(99,059)
	110140.04	Salinity Project increase for utilities power		Operating Expenses			(1,500)	(100,559)
	110700.25	Charges Cemeteries more than budget		Operating Revenue		5,000		(95,559)
	110730.25	Cemetery Licenses & Permits No GST more than Budget		Operating Revenue		104		(95,455)
11	111PW0.01/RCC02	CAPEX PRACC Project manager - Change Budget Figure staff wages savings Tara and Cos		Capital Expenses		16,931		(78,524)
	111PW0.41/RCC02	CAPEX PRACC Project manager - Change Budget Figure staff wages overheads savings Cos		Capital Expenses		20,269		(58,255)
	111PW0.03/RCC09	CAPEX PRACC - Carpark and Drainage over budget materials		Capital Expenses			(9,200)	(67,455)
	111PW0.03/RCC03	CAPEX PRACC - Architects & Consultants saving PJ Wright		Capital Expenses		9,600		(57,855)
	111PW0.03/RCC11	CAPEX PRACC - Playground materials savings		Capital Expenses		562		(57,293)
		CAPEX PRACC - Opening & Promotion over budget materials						
	111PW0.03/RCC12	CAPEX PRACC - Fitout Furniture savings in materials		Capital Expenses			(268)	(57,561)
	111PW0.03/RCC13	CAPEX PRACC - Fitout Furniture savings in materials		Capital Expenses		4,563		(52,998)
	111PW0.03/RCC10	Capex PRACC Landscaping Soft & Hard -Grass Trees saving		Capital Expenses		6,546		(46,452)
	114760.25	Sale of Sea containers 3 x \$3,000		Operating Revenue		9,000		(37,452)
	111PW0.03/RCC16	CAPEX PRACC Footpaths materials over budget \$1,655		Capital Expenses			(1,655)	(39,107)
	111570.25	Swimming Pool Season tickets reduce \$200		Operating Revenue			(200)	(39,307)
	111670.33	Insurance rebates increase \$2,505 from Budget		Operating Revenue		2,505		(36,802)
	111560.25	Swimming Pool admissions increase \$500		Operating Revenue		500		(36,302)
	111390.03	Minor Plant Parks & Gardens reduce to nil		Operating Expenses		150		(36,152)
	111280.03/1128	Speed trailer mtce reduce materials to nil		Operating Expenses		500		(35,652)
	111CC0.03/BM022	Reduce materials Croquet club Building Mtce to nil		Operating Expenses		406		(35,246)
		NSRF funding Budget figure increase \$5,561.88 (2018/19).						
	111PR0.23/PR01	(Permanent Difference)		Operating Revenue		5,562		(29,684)
	111160.03/GM009	Crickit Pitch Mtce reduce materials by \$1,384		Operating Expenses		1,384		(28,300)
	111160.03/GM010	Effluent Pond Mtce reduce materials by \$2,500		Operating Expenses		2,500		(25,800)
	111510.25	Charges Town Hall more than Budget		Operating Revenue		313		(25,487)
	111SW0.35/BU023	Swimming Pool cover postponed to 2019/20 Budget		Capital Expenses		5,000		(20,487)
	111450.37	Transfer from Swimming Pool Reserve postponed		Capital Revenue			(5,000)	(25,487)
	111290.03/CD025	Fervor Event increase \$5,900		Operating Expenses			(5,900)	(31,387)



**Note 5: BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

Sch	GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	111800.24/GR001	Community Development operating Grants - Mental health \$600, Seniors Week Contrib \$800		Operating Revenue		1,400		(29,987)
	111800.26/RE002	Community Development operating Grants - Thanks A volunteer Grant		Operating Revenue		850		(29,137)
	111800.25/SA001	CD Event Income Fervor \$5,319		Operating Revenue		5,319		(23,818)
	111740.33	Reimbursements Insurance Claims- 2 Parade St plant pot		Operating Revenue		790		(23,028)
	111180.03/GM003	Quartz Street reduce materials by \$739		Operating Expenses		739		(22,289)
12	112360.24	Direct Road Grant greater than budget \$5,125		Operating Revenue		5,125		(17,164)
	112900.35/EP023	Capex - Front End loader savings		Capital Expenses		2,160		(15,004)
	112670.37	Transfers from Plant Reserve reduced \$2,160		Capital Revenue			(2,160)	(17,164)
		Boyagin Rock development postpone 2019/20 budget materials						
13	113210.03	Caravan Park reduce utilities by \$2,500		Operating Expenses		2,667		(14,497)
	130480.04/BO010	Charges Building Licenses increase \$1,500		Operating Expenses		2,500		(11,997)
	113310.25			Operating Revenue		1,500		(10,497)
14	114010.03	Conference Expenses reduce \$470		Operating Expenses		470		(10,027)
	114020/EO003	reduce Engineering Office Consultant Expenses to nil		Operating Expenses		800		(9,227)
	114020.03/EO007	increase Engineering Office RRG costs		Operating Expenses			(326)	(9,553)
	114070.05	Insurance Works reduce		Operating Expenses		2,700		(6,853)
	114130.03	Replacement Equipment reduce to nil		Operating Expenses		1,000		(5,853)
	114330.03	Parts and Repairs materials reduce by \$23,800		Operating Expenses		23,800		17,947
	114290.03	Vehicle Expenses - Engineering reduce \$2,000		Operating Expenses		2,000		19,947
	114310.03	Fuel and Oil reduce \$3,000		Operating Expenses		3,000		22,947
	114340.03	Licenses reduce \$500		Operating Expenses		500		23,447
	114320.05	Insurance reduce \$1,500		Operating Expenses		1,500		24,947
	114370.03	Replacement Equipment reduce \$1,000 to nil		Operating Expenses		1,000		25,947
	114390.03	Tyres reduce by \$5,000		Operating Expenses		5,000		30,947
	114020.03/EO006	ROMANS expenses more than budget		Operating Expenses			(970)	29,977
	114080.02/TB02	Hearing Tests reduce by \$1,744		Operating Expenses		1,744		31,721
	114080.03	Job Training increase materials		Operating Expenses			(2,896)	28,825
	114080.05	Job Training increase Insurance		Operating Expenses			(3,070)	25,755
		Increase Long Service Leave Shire of Quirarading LSL AJ						
	114090.01	Merillo		Operating Expenses			(1,755)	24,000
	114000.03/Z1537	Private Works Shire of Brookton reduced level of usage		Operating Expenses		6,000		30,000
		reduce Income Charges Private Works Shire of Brookton						
	114700.25	Income		Operating Revenue				0
		Amended Budget Cash Position as per Council Resolution			0	227,549	(227,549)	0



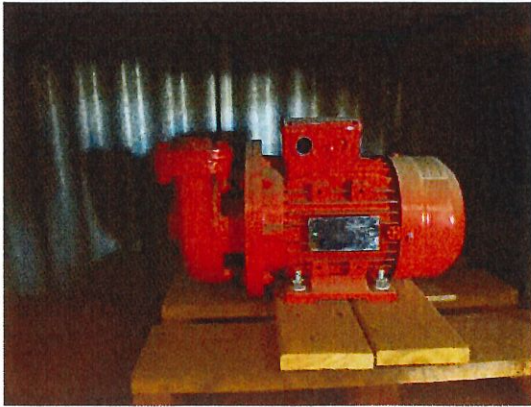
## **Attachment 5**





## Sale of Surplus Items by Expression of Interest – March 2019

Item 001 – 3 Phase Electric Water Pump



Item 002 - Double Glass Door Display Fridge



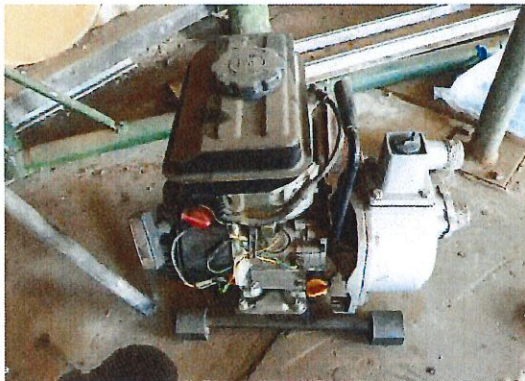
Item 003 – Blue Nissan Pulsar - Unlicensed



Item 004- White Holden Astra - Unlicensed



Item 005 – Petrol Water Pump



Item 006 – Robin Petrol Water Pump



Sale of Surplus Items by Expression of Interest – March 2019

Item 007 – Manual Stick Welder



Item 008 – Stihl Chainsaw MS230C



Item 009 – UNI Mig Welder

