



Shire of Pingelly

Attachments

Ordinary Council Meeting
19 February 2020

Council Policy Name:	Attendance at Events
Responsible Directorate	Office of the Chief Executive

1. PURPOSE

The purpose of this policy is to establish guidelines for appropriate disclosure and management of acceptance of invitations to events or functions, or other hospitality occasions, where elected members and employees are invited free of charge, whether as part of their official duties as council or Shire representatives or not.

2. SCOPE

This policy applies to Elected Members and the Chief Executive Officer of the Shire of Pingelly.

3. DEFINITIONS

In accordance with section 5.90A of the Local Government Act, an event includes, but is not limited to the following:

- a concert
- a conference
- a function
- a sporting event
- occasions prescribed by the Local Government (Administration) Regulations 1996

4. POLICY STATEMENT

Elected members and the Chief Executive Officer attend events to fulfil their leadership role in the community. Elected Members and/or the Chief Executive Officer will receive tickets or invitations to attend events to represent the City. The event may be a paid event or a ticket/invitation may be gifted in kind.

Attendance is approved for the following events by Elected Members and the Chief Executive Officer:

- a) Advocacy lobbying or Ministerial briefings
- b) Meetings of clubs or organisations within the Shire of Pingelly
- c) Any free event held within the Shire of Pingelly
- d) Australian or West Australian Local Government events
- e) Local Government Professionals Association (WA) events
- f) Events hosted by Clubs or Not for Profit Organisations within the Shire of Pingelly to which the Shire President, an Elected Member or the Chief Executive Officer has been officially invited
- g) Shire hosted ceremonies and functions
- h) Shire hosted events with employees
- i) Shire run tournaments or events
- j) Shire sponsored functions or events
- k) Community art exhibitions
- l) Cultural events/festivals

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- m) Events run by a Local, State or Federal Government
- n) Events run by schools and universities within the City of Stirling
- o) Major professional bodies associated with local government at a local, state and federal level
- p) Opening or launch of an event or facility within the Shire of Pingelly
- q) Recognition of Service events
- r) RSL events
- s) Where Shire President, Elected Member or Chief Executive Officer representation has been formally requested
- t) Free public events

All Elected Members and the Chief Executive Officer are entitled to attend a pre-approved event. If there is a fee associated with a pre-approved event, the fee, will be paid for by the Shire out of the Shire's budget by way of reimbursement, unless the event is a conference which is dealt with under an alternative Council Policy.

If there are more Elected Members than tickets provided, then the Shire President shall allocate the tickets.

If an elected member (or Chief Executive Officer) is unable or does not wish to attend the event to which the invitation relates, the member is to advise the event organiser of their unavailability, or may distribute it to another elected member (or member of staff) of their choosing, if the event organiser agrees. Otherwise, it is at the sole discretion of the event organiser, whether the invitation, or tickets, can be redistributed.

2. Approval Process

Where an invitation is received to an event that is not pre-approved, it may be submitted for approval prior to the event as follows:

- Events for the Shire President may be approved by the Deputy Shire President
- Events for Councillors may be approved by the Shire President
- Events for the Chief Executive Officer may be approved by the Shire President

Considerations for approval of the event include:

- Any justification provided by the applicant when the event is submitted for approval
- The benefit to the Shire of the person attending
- Alignment to the Shire's Strategic Community Plan
- The number of Shire representatives already approved to attend

Where an Elected Member has an event approved through this process, and there is a fee associated with the event, then the cost of the event, will be reimbursed on request.

Where the Chief Executive Officer has an event approved through this process, and there is a fee associated with the event, then the cost of the event is to be paid for out of the Shire's relevant budget allocation.

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3. Non-Approved Events

Any event that is not pre-approved, is not submitted through an approval process, or is received personally, is considered a non-approved event.

- If the event is ticketed and the Elected Member or Chief Executive Officer pays the full ticketed price and does not seek reimbursement, then no action is required.
- If the event is ticketed and the Elected Member or Chief Executive Officer pays a discounted rate, or is provided with a free ticket(s), with a discount value, then the recipient must disclose receipt of the tickets (and any other associated hospitality) within 10 days to the Chief Executive Officer (or President if the CEO) if the discount or free value is greater than \$300 for Elected Members and the CEO.

4. Conferences and other training activities

The Shire supports Elected Members and the Chief Executive Officer in attending conferences. Conferences encourage development and networking opportunities. Council maintains various policies which apply to conference and training activities of elected members.

Procedures

Organisations that desire attendance at an event by a particular person(s), such as the President, Deputy President, Elected Member, Chief Executive Officer or particular officer of the Shire, should clearly indicate that on the offer, together what is expected of that individual, should they be available, and whether the invite / offer or ticket is transferable to another Shire representative.

Free or discounted Invitations / Offers or Tickets that are provided to the Shire without denotation as to who they are for, are be provided to the Chief Executive Officer and attendance determined by the Chief Executive Officer in liaison with the Shire President, based on relative benefit to the organisation in attending the event, the overall cost in attending the event, inclusive of travel or accommodation, availability of representatives, and the expected role of the relevant Elected Member or employee.

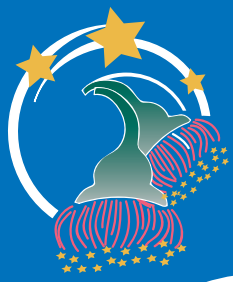
5. RELATED DOCUMENTATION / LEGISLATION

Local Government Act 1995 – Section 5.90A

Local Government (Administration) Regulations 1996 r.34B

6. REVIEW DETAILS

Review Frequency	3 yearly		
Council Adoption Date	<insert date>	Resolution #	<insert resolution#>



Risk Management Framework

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Introduction

The Policy and Procedures form the Risk Management Framework for the Shire of Pingelly (“the Shire”). It sets out the Shire’s approach to the identification, assessment, management, reporting and monitoring of risks. All components of this document are based on AS/NZS ISO 31000:2009 Risk Management.

It is essential that all areas of the Shire adopt these procedures to ensure:

- Strong corporate governance.
- Compliance with relevant legislation, regulations and internal policies.
- Integrated Planning and Reporting requirements are met.
- Uncertainty and its effects on objectives is understood.

This Framework aims to balance a documented, structured and systematic process with the current size and complexity of the Shire along with existing time, resource and workload pressures.

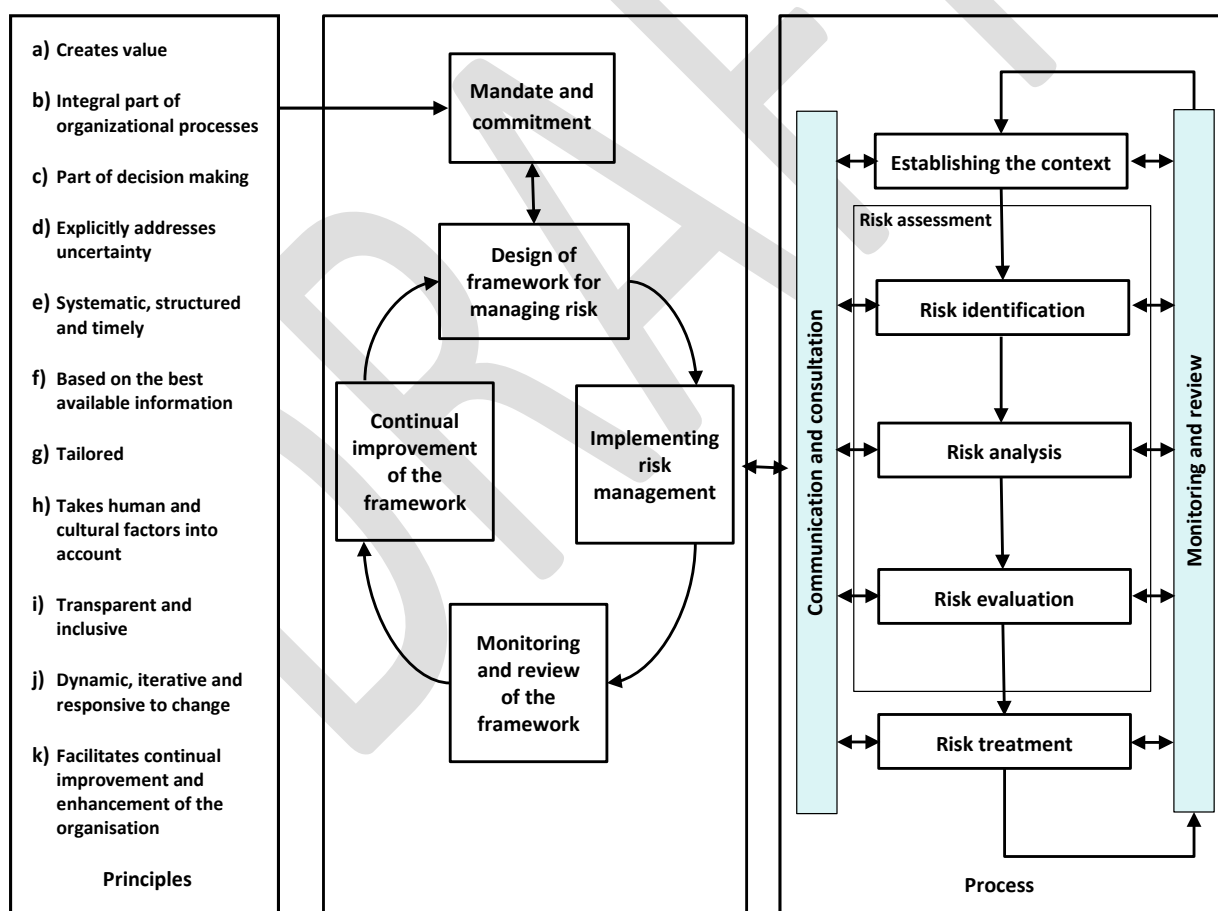


Figure 1: Risk Management Process

Risk Management Policy

The Shire of Pingelly's Risk Management Policy was adopted in February 2020 and is scheduled for review on a triennial basis. The Policy demonstrates the Shires commitment to the development of a culture of risk-based decision making, directed towards the effective management of potential opportunities and a reduction of potential impacts of risk.

Policy Statement

1. Risk management is defined in the relevant International Standard (ISO 31000) as the coordinated activities to direct and control an organisation with regard to risk.
2. The Shire of Pingelly is committed to the effective management of risk and will implement a risk management framework based on the ISO 31000 Standard to achieve this. The Council recognises that adequate resources are needed to effectively manage risks.
3. The Council is responsible for:
 - a. Ensuring that a Risk Management Policy has been developed and adopted;
 - b. Ensuring the Chief Executive Officer has implemented the risk management framework; and
 - c. Establishment of an Audit Committee to assist the Council in fulfilling its corporate governance, stewardship, leadership and control responsibilities in relation to risk management.
4. The Chief Executive Officer is responsible for:
 - a. Communicating the Risk Management Policy throughout the Shire;
 - b. Establishing risk management processes across the Shire's operations;
 - c. Reviewing the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance not less than once every 3 financial years and reporting the results of that review to the audit committee as per Regulation 17 of the Local Government (Audit) Regulations 1996.



Risk Management Procedures

Governance

Appropriate governance of risk management within the Shire of Pingelly (the “Shire”) provides:

- Transparency of decision making.
- Clear identification of the roles and responsibilities of the risk management functions.
- An effective governance structure to support the risk framework.

Framework Review

The Risk Management Framework is to be reviewed for appropriateness and effectiveness at least every four years.

Operating Model

The Shire has adopted a “Three Lines of Defence” model for the management of risk. This model ensures roles; responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, the Council, Management and Community will have assurance that risks are managed effectively to support the delivery of the Strategic, Corporate & Operational Plans.

First Line of Defence

All operational areas of the Shire are considered ‘1st Line’. They are responsible for ensuring that risks (within their scope of operations) are identified, assessed, managed, monitored and reported. Ultimately, they bear ownership and responsibility for losses or opportunities from the realisation of risk. Associated responsibilities include;

- Establishing and implementing appropriate processes and controls for the management of risk (in line with these procedures).
- Undertaking adequate analysis (data capture) to support the decisioning of risk matters.
- Prepare risk acceptance proposals where necessary, based on level of residual risk.
- Retain primary accountability for the ongoing management of their risk and control environment.

Second Line of Defence

The Director Corporate and Community Services acts as the primary ‘2nd Line’. This position manages the framework for risk management, including implementing the governance procedures and providing the necessary tools and training to support the 1st line process.

Maintaining oversight on the application of the framework provides a transparent view and level of assurance to the 1st & 3rd lines on the risk and control environment. Support can be provided by additional oversight functions completed by other 1st Line Teams (where applicable). Additional responsibilities include:

- Providing independent oversight of risk matters as required.
- Monitoring and reporting on emerging risks.
- Co-ordinating the Shire’s risk reporting for the Audit Committee.

Third Line of Defence

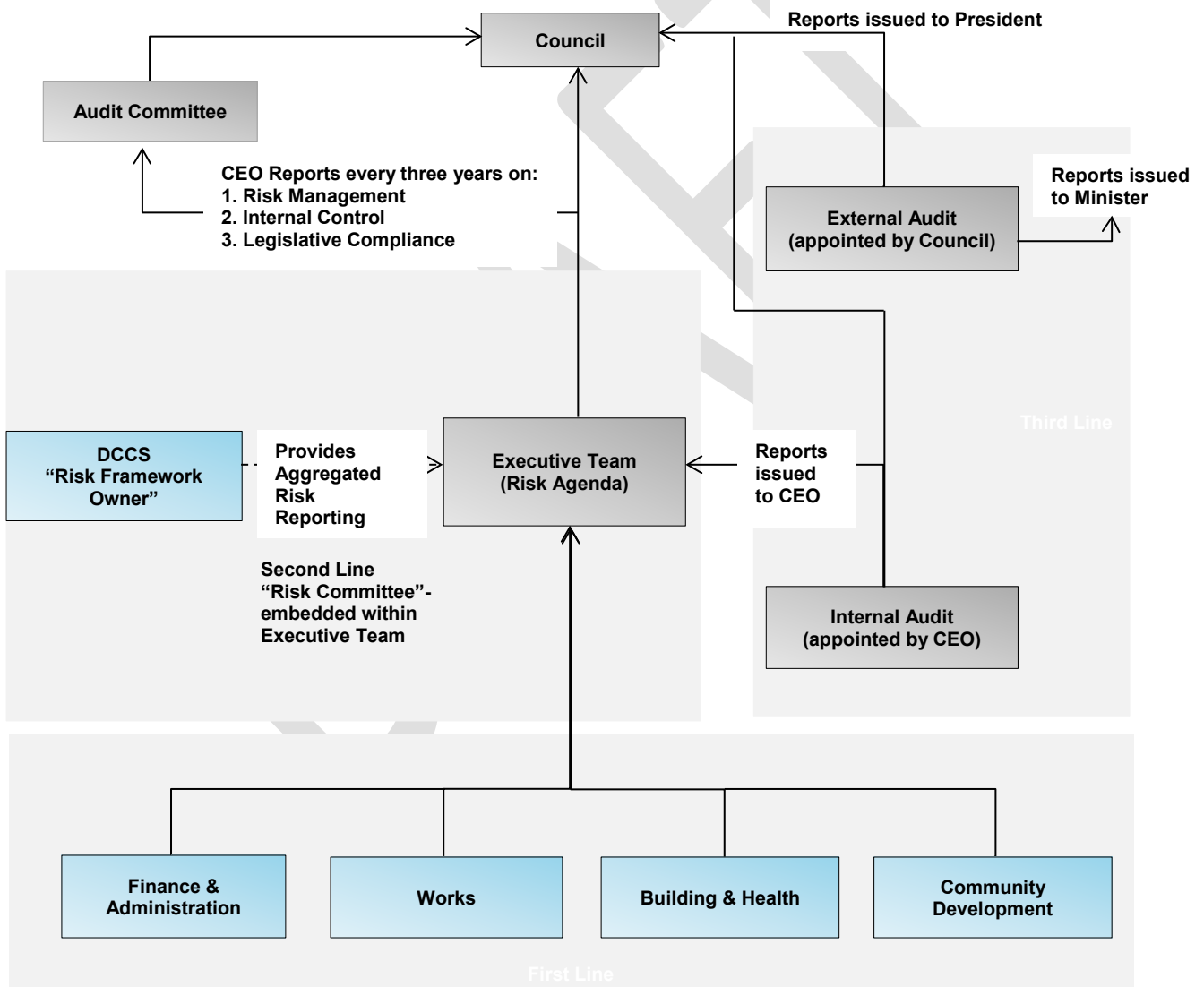
Internal & External Audit are the third line of defence, providing independent assurance to the Council, Audit Committee and Shire Management on the effectiveness of business operations and oversight frameworks (1st & 2nd Line).

Internal Audit – Appointed by the CEO to report on the adequacy and effectiveness of internal control processes and procedures. The scope of which would be determined by the CEO with input from the Audit Committee.

External Audit – Appointed by the Council on the recommendation of the Audit Committee to report independently to the President and CEO on the annual financial statements only.

Governance Structure

The following diagram depicts the current operating structure for risk management within the Shire.



Roles & Responsibilities

Council

- Review and approve the Shire's Risk Management Policy and Risk Assessment & Acceptance Criteria.
- Appoint / Engage External Auditors to report on financial statements annually.
- Establish and maintain an Audit Committee in terms of the Local Government Act.

Audit Committee

- Support Council to provide effective corporate governance.
- Oversight of all matters that relate to the conduct of External Audits.
- Must be independent, objective and autonomous in deliberations.
- Make recommendations to Council on External Auditor appointments.

Executive Team (in their capacity as the 'Risk Committee')

- Appoint Internal Auditors as required under the Local Government (Audit) regulations.
- Liaise with Council in relation to risk acceptance requirements.
- Approve and review the appropriateness and effectiveness of the Risk Management Framework.
- Drive consistent embedding of a risk management culture.
- Analyse and discuss emerging risks, issues and trends.
- Document decisions and actions arising from 'risk matters'.
- Own and manage the Risk Profiles at Shire Level.

Director Corporate and Community Services (in their capacity as the 'Risk Framework Owner')

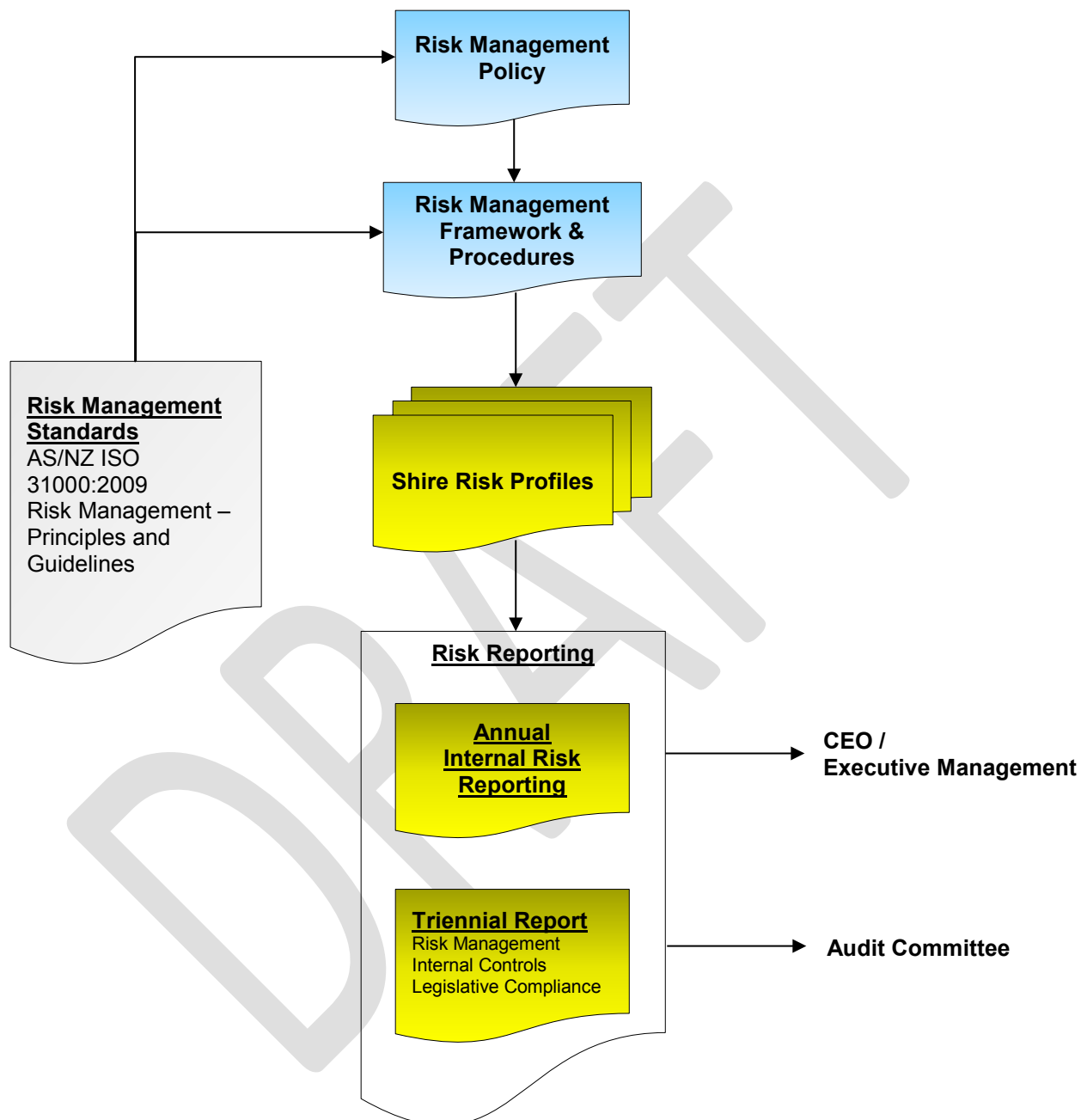
- Oversee and facilitate the Risk Management Framework.
- Support reporting requirements for risk matters.

Work Areas

- Drive risk management culture within work areas.
- Own, manage and report on specific risk issues as required.
- Assist in the Risk & Control Management process as required.
- Highlight any emerging risks or issues accordingly.
- Incorporate 'Risk Management' into Staff / Team Meetings, by incorporating the following agenda items;
 - New or emerging risks.
 - Review existing risks.
 - Control adequacy.
 - Outstanding issues and actions.

Framework Structure

The following diagram depicts the relationship between the Risk Management Policy, Procedures and supporting documentation and reports.



Risk & Control Management

All Work Areas of the Shire are required to assess and manage the Risk Profiles on an ongoing basis.

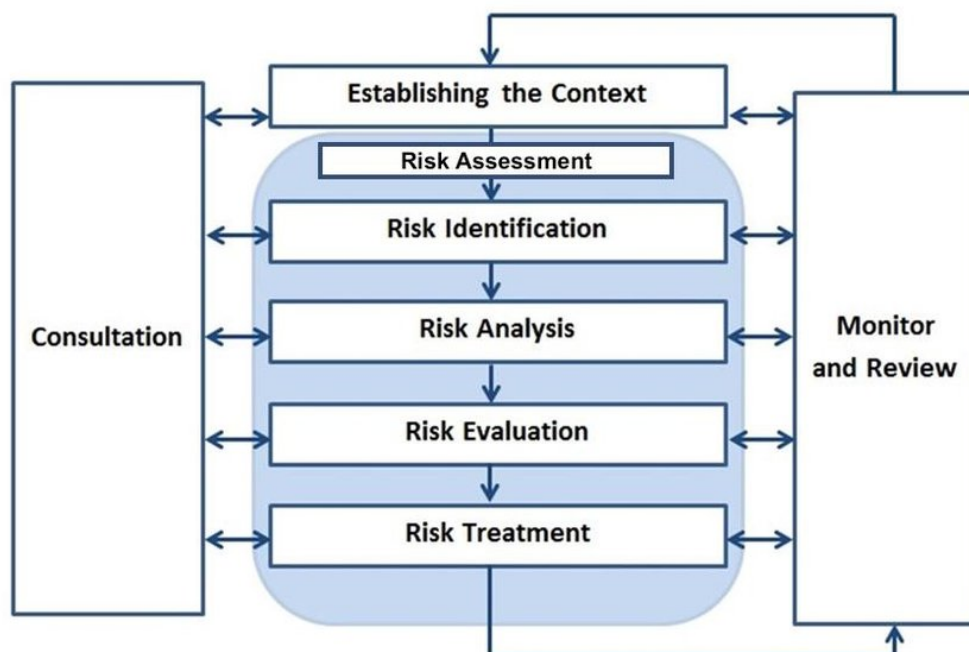
Each Manager, in conjunction with the Director Corporate and Community Services are accountable for ensuring that Risk Profiles are:

- Reflective of the material risk landscape of the Shire.
- Reviewed on at least a 12 month basis, unless there has been a material restructure or change in the risk and control environment.
- Maintained in the standard format.

This process is supported by the use of key data inputs, workshops and ongoing business engagement.

Risk & Control Assessment

To ensure alignment with ISO 31000:2009 Risk Management, the following approach is to be adopted from a Risk & Control Assessment perspective.



Establishing the Context

The first step in the risk management process is to understand the context within which the risks are to be assessed and what is being assessed, this forms two elements:

Organisational Context

The Shire's Risk Management Procedures provide the basic information and guidance regarding the organisational context to conduct a risk assessment. This includes Risk Assessment and Acceptance Criteria (Appendix A) and any other tolerance tables as developed. In addition, existing Risk Themes are to be utilised (Appendix C) where possible to assist in the categorisation of related risks.

Any changes or additions to the Risk Themes must be approved by the Director Corporate and Community Services and Chief Executive Officer.

All risk assessments are to utilise these documents to allow consistent and comparable risk information to be developed and considered within planning and decision making processes.

Specific Risk Assessment Context

To direct the identification of risks, the specific risk assessment context is to be determined prior to and used within the risk assessment process. For risk assessment purposes the Shire has been divided into three levels of risk assessment context:

Strategic Context

The Shire's external environment and high level direction. Inputs to establishing the strategic risk assessment context may include;

- Organisations Vision / Mission
- Stakeholder Analysis
- Environment Scan / SWOT Analysis
- Existing Strategies / Objectives / Goals

Operational Context

The Shire's day to day activities, functions, infrastructure and services. Prior to identifying operational risks, the operational area should identify its Key Activities i.e. what is trying to be achieved. These may already be documented in business plans and budgets.

Project Context

Project Risk has two main components:

- **Risk in Projects** refers to the risks that may arise as a result of project activity (i.e. impacting on process, resources or IT systems) which may prevent the Shire from meeting its objectives
- **Project Risk** refers to the risks which threaten the delivery of project outcomes.

In addition to understanding what is to be assessed, it is also important to understand who are the key stakeholders or areas of expertise that may need to be included within the risk assessment.

Risk Identification

Using the specific risk assessment context as the foundation and in conjunction with relevant stakeholders, answer the following questions, capture and review the information within each Risk Profile.

- What can go wrong? / What are areas of uncertainty? (Risk Description)
- How may this risk eventuate? (Potential Causes)
- What are the current measurable activities that mitigate this risk from eventuating? (Controls)
- What are the potential consequential outcomes of the risk eventuating?

This step is also where opportunities for enhancement or gain across the organisation can be found. Risks can also be identified through other business operations including policy and procedure development, internal and external audits, customer complaints, incidents and systems analysis.

Risk Description – describe what the risk is and specifically where control may be lost. They can also be described as an event. They are not to be confused with outcomes following an event, or the consequences of an event.

Potential Causes – are the conditions that may present or the failures that may lead to the event, or point in time when control is lost (risk).

Controls – are measures that modify risk. At this point in the process only existing controls should be considered. They must meet the following three tests to be considered:

1. Is it an object, technological system and / or human action?
2. Does it, by itself, arrest or mitigate an unwanted sequence?
3. Is the required performance specifiable, measurable and auditable?

Consequences – need to be impacts to the Shire. These can be health of staff, visitors or contractors; financial; interruption to services provided; non-compliance; damage to reputation or other assets or the environment. There is no need to determine the level of impact at this stage.

Risk Analysis

To analyse the risks the Shire's Risk Assessment and Acceptance Criteria (Appendix A) is applied as follows:

- Based on the documented controls, analyse the risk in terms of Existing Control Ratings
- Determine relevant consequence categories and rate how bad it could be if the risk eventuated with existing controls in place (Consequence)
- Determine how likely it is that the risk will eventuate to the determined level of consequence with existing controls in place (Likelihood)
- By combining the measures of consequence and likelihood, determine the risk rating (Level of Risk)

Risk Evaluation

The Shire is to verify the risk analysis and make a risk acceptance decision based on:

- Controls Assurance (i.e. are the existing controls in use, effective, documented, up to date and relevant)
- Existing Control Rating
- Level of Risk
- Risk Acceptance Criteria (Appendix A)
- Risk versus Reward / Opportunity

The risk acceptance decision needs to be documented and those risks that are acceptable are then subject to the monitor and review process.

Note: Individual Risks or Issues may need to be escalated due to its urgency, level of risk or systemic nature.

Risk Treatment

For unacceptable risks, determine treatment options that may improve existing controls and/or reduce consequence / likelihood to an acceptable level.

Risk treatments may involve actions such as avoid, share, transfer or reduce the risk with the treatment selection and implementation to be based on:

- Cost versus benefit
- Ease of implementation
- Alignment to organisational values / objectives

Once a treatment has been fully implemented, the Executive Team is to review the risk information and acceptance decision with the treatment now noted as a control and those risks that are acceptable then become subject to the monitor and review process (Refer to Risk Acceptance section).

Monitoring & Review

It is essential to monitor and review the management of risks as changing circumstances may result in some risks increasing or decreasing in significance. By regularly reviewing the effectiveness and efficiency of controls and the appropriateness of treatment / action options selected, we can determine if the organisations resources are being put to the best use possible. During the quarterly reporting process, management are required to review any risks within their area and follow up on controls and treatments / action that are mitigating those risks. Monitoring and the reviewing of risks, controls and treatments also applies to any actions / treatments to come out of an internal audit. The audit report will provide recommendations that effectively are treatments for controls and risks that have been tested during an internal review.

The Shire is to review all Risk Profiles at least on an 18 month basis or if triggered by one of the following;

- changes to context
- a treatment is implemented
- an incident occurs or due to audit/regulator findings

The Director Corporate and Community Services is to monitor the status of risk treatment implementation and report to the Executive Management Team as required.

The Executive Management Team will monitor significant risks and treatment implementation as part of their normal agenda item on a quarterly basis with specific attention given to risks that meet any of the following criteria:

- Risks with a Level of Risk of High or Extreme
- Risks with Inadequate Existing Control Rating
- Risks with Consequence Rating of Catastrophic
- Risks with Likelihood Rating of Almost Certain

The design and focus of Risk Summary report will be determined from time to time on the direction of the Executive Management Team. They will also monitor the effectiveness of the Risk Management Framework ensuring it is practical and appropriate to the Shire.

Communication & Consultation

Effective communication and consultation are essential to ensure that those responsible for managing risk, and those with a vested interest, understand the basis on which decisions are made and why particular treatment / action options are selected or the reasons to accept risks have changed. As risk is defined as the effect of uncertainty on objectives, consulting with relevant stakeholders assists in the reduction of components of uncertainty. Communicating these risks and the information surrounding the event sequence ensures decisions are based on the best available knowledge.

Throughout the risk management process, stakeholders will be identified, and where relevant, be involved in or informed of outputs from the risk management process.

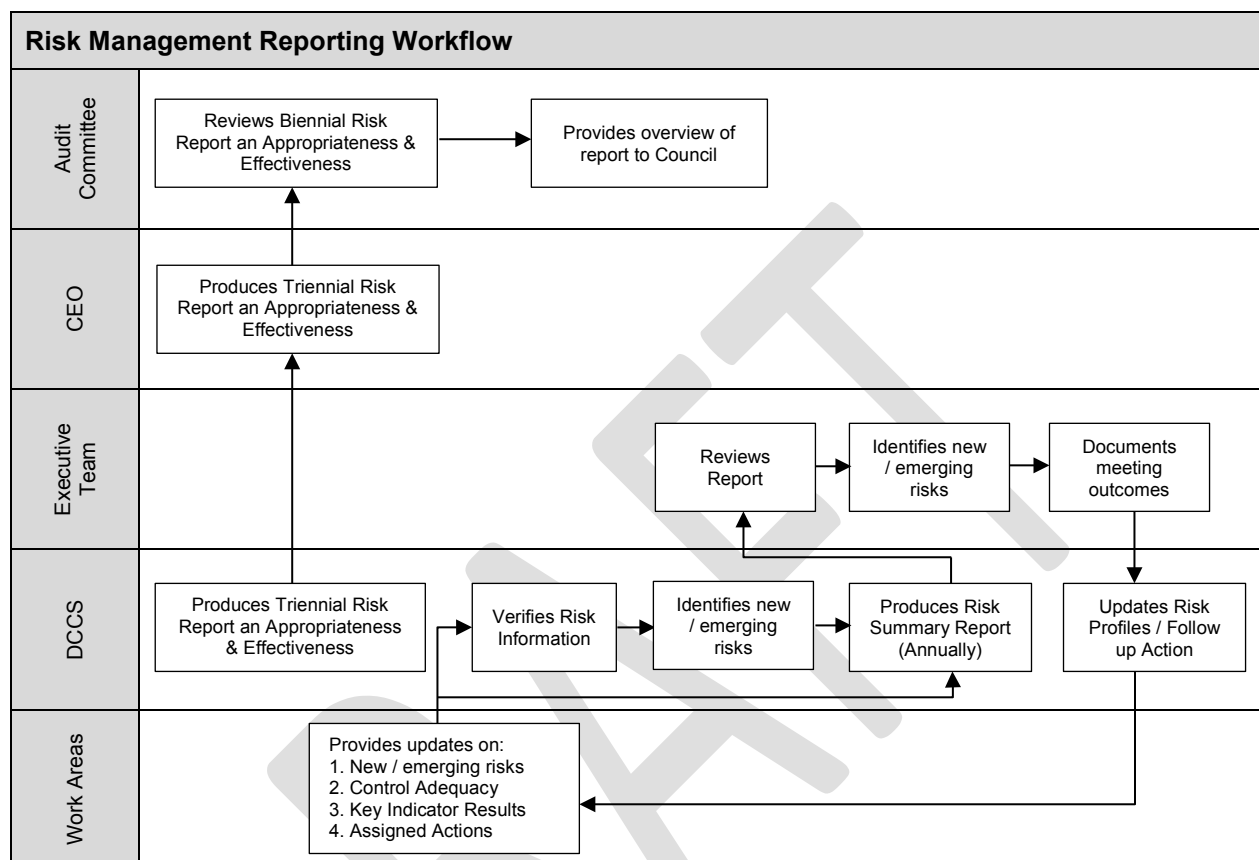
Risk management awareness and training will be provided to all staff.

Risk management will be included within the employee induction process to ensure new employees are introduced to the Shire's risk management culture.

Reporting Requirements

Coverage & Frequency

The following diagram provides a high level view of the ongoing reporting process for Risk Management.



Each Work Area is responsible for ensuring:

- They continually provide updates in relation to new, emerging risks, control effectiveness and key indicator performance to the Director Corporate & Community Services.
- Work through assigned actions and provide relevant updates to the Director Corporate & Community Services.
- Risks / Issues reported to the Executive Team are reflective of the current risk and control environment.

The Director Corporate & Community Services is responsible for:

- Ensuring Shire Risk Profiles are formally reviewed and updated, at least on an 18 month basis or when there has been a material restructure, change in risk ownership or change in the external environment.
- Six Monthly Risk Reporting for the Executive Team – Contains an overview of the Risk Summary for the Shire.
- Annual Compliance Audit Return completion and lodgement.

Key Indicators

Key Indicators (KI's) may be used for monitoring and validating key risks and controls. The following describes the process for the creation and reporting of KIs:

- Identification
- Validity of Source
- Tolerances
- Monitor & Review

Identification

The following represent the minimum standards when identifying appropriate KI's key risks and controls:

- The risk description and casual factors are fully understood
- The KI is fully relevant to the risk or control
- Predictive KI's are adopted wherever possible
- KI's provide adequate coverage over monitoring key risks and controls

Validity of Source

In all cases an assessment of the data quality, integrity and frequency must be completed to ensure that the KI data is relevant to the risk or Control.

Where possible the source of the data (data owner) should be independent to the risk owner. Overlapping KI's can be used to provide a level of assurance on data integrity.

If the data or source changes during the life of the KI, the data is required to be revalidated to ensure reporting of the KI against a consistent baseline.

Tolerances

Tolerances are set based on the Shire's Risk Appetite. They are set and agreed over three levels:

- Green – within appetite; no action required.
- Amber – the KI must be closely monitored and relevant actions set and implemented to bring the measure back within the green tolerance.
- Red – outside risk appetite; the KI must be escalated to the CEO & Management Team where appropriate management actions are to be set and implemented to bring the measure back within appetite.

Monitor & Review

All active KI's are updated as per their stated frequency of the data source.

When monitoring and reviewing KI's, the overall trend must be considered over a longer timeframe instead of individual data movements. The trend of the KI is specifically used as an input to the risk and control assessment.

Risk Acceptance

Day to day operational management decisions are managed under the delegated authority framework of the Shire.

Risk Acceptance is a management decision to accept, within authority levels, material risks which will remain outside appetite framework (refer Appendix A – Risk Assessment & Acceptance Criteria) for an extended period of time (generally 3 months or longer).

The following process is designed to provide a framework for those identified risks.

The 'Risk Acceptance' must be in writing, signed by the relevant Director or the Chief Executive Officer and cover:

- A description of the risk.
- An assessment of the risk (e.g. Impact consequence, materiality, likelihood, working assumptions etc)
- Details of any mitigating action plans or treatment options in place
- An estimate of the expected remediation date.

A lack of budget / funding to remediate a material risk outside appetite is not sufficient justification in itself to accept a risk. Accepted risks must be continually reviewed through standard operating reporting structure (i.e. Management Team).

Appendix A – Risk Assessment and Acceptance Criteria

Measures of Consequence							
Rating	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant	Negligible injuries	Less than \$2,000	No material service interruption	No noticeable regulatory or statutory impact	Low impact, low profile or 'no news' item	Inconsequential or no damage.	Contained, reversible impact managed by on site response
Minor	First aid injuries	\$2,000 - \$10,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliance	Low impact, a small number of complaints	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response
Moderate	Medical type injuries <5 days	\$10,001 - \$50,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Public embarrassment, moderate impact, low or moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies
Major	Lost time injury >5 days	\$50,001 - \$200,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies
Catastrophic	Fatality, permanent disability	More than \$200,000	Indeterminate prolonged interruption of services – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Uncontained, irreversible impact

Measures of Consequence							
Rating	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Measures of Likelihood							
Rating	Description			Frequency		Probability	
Almost Certain	The event is expected to occur in most circumstances			More than once per year		> 90% chance of occurring	
Likely	The event will probably occur in most circumstances			At least once per year		60% - 90% chance of occurring	
Possible	The event should occur at some time			At least once in 3 years		40% - 60% chance of occurring	
Unlikely	The event could occur at some time			At least once in 10 years		10% - 40% chance of occurring	
Rare	The event may only occur in exceptional circumstances			Less than once in 15 years		< 10% chance of occurring	

Risk Matrix					
Consequence Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Moderate	High	High	Extreme	Extreme
Likely	Low	Moderate	High	High	Extreme
Possible	Low	Moderate	Moderate	High	High
Unlikely	Low	Low	Moderate	Moderate	High
Rare	Low	Low	Low	Low	Moderate

Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational staff member
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Director
HIGH	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	Executive Management Team / CEO
EXTREME	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO

Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is <u>little</u> scope for improvement.	<ol style="list-style-type: none"> Processes (Controls) operating as intended and aligned to Policies / Procedures. Subject to ongoing monitoring. Reviewed and tested regularly.
Adequate	There is <u>some</u> scope for improvement.	<ol style="list-style-type: none"> Processes (Controls) generally operating as intended, however inadequacies exist. Nil or limited monitoring. Reviewed and tested, but not regularly.
Inadequate	There is a <u>need</u> for improvement or action.	<ol style="list-style-type: none"> Processes (Controls) not operating as intended. Processes (Controls) do not exist, or are not being complied with. Have not been reviewed or tested for some time.

Appendix B – Risk Theme Definitions

Misconduct

Intentional activities in excess of authority granted to an employee, which circumvent endorsed policies, procedures or delegated authority. This would include instances of:

- Relevant authorisations not obtained.
- Distributing confidential information.
- Accessing systems and / or applications without correct authority to do so.
- Misrepresenting data in reports.
- Theft by an employee
- Collusion between Internal & External parties

This does not include instances where it was not an intentional breach - refer Errors, Omissions or delays in transaction processing, or Inaccurate Advice.

External theft & fraud (inc. Cyber Crime)

Loss of funds, assets, data or unauthorised access, (whether attempts or successful) by external parties, through any means (including electronic), for the purposes of;

- Fraud – benefit or gain by deceit
- Malicious Damage – hacking, deleting, breaking or reducing the integrity or performance of systems
- Theft – stealing of data, assets or information (no deceit)

Examples include:

- Scam Invoices
- Cash or other valuables from 'Outstations'.

Business & community disruption

Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal Shire business activities. The event may result in damage to buildings, property, plant & equipment (all assets). This could be a natural disaster, weather event, or an act carried out by an external party (inc. vandalism). This includes;

- Lack of (or inadequate) emergency response / business continuity plans.
- Lack of training to specific individuals or availability of appropriate emergency response.
- Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident.
- Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc

This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT & communication systems and infrastructure".

Errors, omissions, delays

Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process. This includes instances of;

- Human errors, incorrect or incomplete processing
- Inaccurate recording, maintenance, testing and / or reconciliation of data.
- Errors or inadequacies in model methodology, design, calculation or implementation of models.

This may result in incomplete or inaccurate information. Consequences include;

- Inaccurate data being used for management decision making and reporting.
- Delays in service to customers
- Inaccurate data provided to customers

This excludes process failures caused by inadequate / incomplete procedural documentation - refer "Inadequate Document Management Processes".

Failure of IT &/or Communications Systems and Infrastructure

Instability, degradation of performance, or other failure of IT Systems, Infrastructure, Communication or Utility causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked. Examples include failures or disruptions caused by:

- Hardware &/or Software
- IT Network
- Failures of IT Vendors

This also includes where poor governance results in the breakdown of IT maintenance such as;

- Configuration management
- Performance Monitoring
- IT Incident, Problem Management & Disaster Recovery Processes

This does not include new system implementations - refer "Inadequate Change Management".

Failure to fulfil statutory, regulatory or compliance requirements

Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This could result in fines, penalties, litigation or increase scrutiny from regulators or agencies. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated legal documentation (internal & public domain) to reflect changes.

This does not include Occupational Safety & Health Act (refer "Inadequate employee and visitor safety and security") or any Employment Practices based legislation (refer "Ineffective Employment practices")

It does include the Local Government Act, Health Act, Building Act, Privacy Act and all other legislative based obligations for the Shire.

Providing inaccurate advice / information

Incomplete, inadequate or inaccuracies in professional advisory activities to customers or internal staff. This could be caused by using unqualified staff, however it does not include instances relating Breach of Authority.

Inadequate project / change Management

Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time requirements or scope changes. This includes:

- Inadequate Change Management Framework to manage and monitor change activities.
- Inadequate understanding of the impact of project change on the business.
- Failures in the transition of projects into standard operations.
- Failure to implement new systems
- Failures of IT Project Vendors/Contractors

Inadequate Document Management Processes

Failure to adequately capture, store, archive, retrieve, provision and / or disposal of documentation. This includes:

- Contact lists.
- Procedural documents.
- 'Application' proposals/documents.
- Contracts.
- Forms, requests or other documents.

Inadequate safety and security practices

Non-compliance with the Occupation Safety & Health Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are:

- Inadequate Policy, Frameworks, Systems and Structure to prevent the injury of visitors, staff, contractors and/or tenants.
- Inadequate Organisational Emergency Management requirements (evacuation diagrams, drills, wardens etc).
- Inadequate security protection measures in place for buildings, depots and other places of work (vehicle, community etc).
- Public Liability Claims, due to negligence or personal injury.
- Employee Liability Claims due to negligence or personal injury.
- Inadequate or unsafe modifications to plant & equipment.

Inadequate engagement practices

Failure to maintain effective working relationships with the Community (including Local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This invariably includes activities where communication, feedback and / or consultation is required and where it is in the best interests to do so. For example;

- Following up on any access & inclusion issues.
- Infrastructure Projects.
- Regional or District Committee attendance.
- Local Planning initiatives.
- Strategic Planning initiatives

This does not include instances whereby Community expectations have not been met for standard service provisions such as Community Events, Library Services and / or Bus/Transport services.

Inadequate asset sustainability practices

Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets and their associated lifecycle from procurement to maintenance and ultimate disposal. Areas included in the scope are;

- Inadequate design (not fit for purpose)
- Ineffective usage (down time)
- Outputs not meeting expectations
- Inadequate maintenance activities.
- Inadequate financial management and planning.

It does not include issues with the inappropriate use of the Plant, Equipment or Machinery. Refer Misconduct.

Inadequate Supplier / Contract Management

Inadequate management of External Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes. This also includes:

- Concentration issues
- Vendor sustainability

It does not include failures in the tender process; refer "Inadequate Procurement, Disposal or Tender Practices".

Ineffective employment practices

Failure to effectively manage and lead human resources (full/part time, casuals, temporary and volunteers). This includes not having an effective Human Resources Framework in addition to not having appropriately

qualified or experienced people in the right roles or not having sufficient staff numbers to achieve objectives. Other areas in this risk theme to consider are;

- Breaching employee regulations (excluding OH&S)
- Discrimination, Harassment & Bullying in the workplace
- Poor employee wellbeing (causing stress)
- Key person dependencies without effective succession planning in place
- Induction issues
- Terminations (including any tribunal issues)
- Industrial activity

Care should be taken when considering insufficient staff numbers as the underlying issue could be process inefficiencies.

Ineffective management of facilities / venues / events

Failure to effectively manage the day to day operations of facilities and / or venues. This includes;

- Inadequate procedures in place to manage the quality or availability.
- Ineffective signage
- Booking issues
- Financial interactions with hirers / users
- Oversight / provision of peripheral services (eg. cleaning / maintenance)

Inadequate environmental management.

Inadequate prevention, identification, enforcement and management of environmental issues. The scope includes;

- Lack of adequate planning and management of coastal erosion issues.
- Failure to identify and effectively manage contaminated sites (including groundwater usage).
- Waste facilities (landfill / transfer stations).
- Weed control.
- Ineffective management of water sources (reclaimed, potable)
- Illegal dumping.
- Illegal clearing / land use.

Council Policy



Council Policy Name:	Risk Management
Responsible Directorate	Office of the Chief Executive

1. PURPOSE

The purpose of this Policy is to demonstrate the Shire of Pingelly's commitment to the development of a culture of risk-based decision making directed towards the effective management of potential opportunities and reduction of potential impacts of risk.

2. SCOPE

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

3. DEFINITIONS

Nil

4. POLICY STATEMENT

- 4.1 Risk management is defined in the International Standard (ISO 31000) as the coordinated activities to direct and control an organisation with regard to risk.
- 4.2 The Shire of Pingelly is committed to the effective management of risk and will implement a risk management framework based on the ISO 31000 Standard to achieve this. The Council recognises that adequate resources are needed to effectively manage risks.
- 4.3 The Council is responsible for:
 - a) Ensuring that a Risk Management Policy has been developed and adopted;
 - b) Ensuring the Chief Executive Officer has implemented the risk management framework; and
 - c) Establishment of an Audit Committee to assist the Council in fulfilling its corporate governance, stewardship, leadership and control responsibilities in relation to risk management.
- 4.4 The Chief Executive Officer is responsible for:
 - a) Communicating the Risk Management Policy throughout the Shire;
 - b) Establishing risk management processes across the Shire's operations; and
 - c) Reviewing the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance not less than once every 3 financial years and reporting the results of that review to the Audit Committee as per Regulation 17 of the Local Government (Audit) Regulations 1996.

5. RELATED DOCUMENTATION / LEGISLATION

- International Standard ISO 31000:2018 - Risk Management Guidelines
- Risk Management Framework

Council Policy



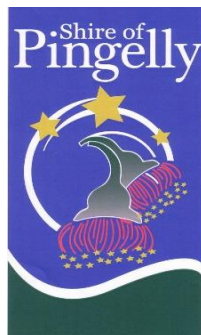
Council Policy Name:	Risk Management
Responsible Directorate	Office of the Chief Executive

- Local Government (Audit) Regulations 1996

6. REVIEW DETAILS

Review Frequency	3 yearly		
Council Adoption Date	<insert date>	Resolution #	<insert resolution#>

DRAFT



SHIRE OF PINGELLY

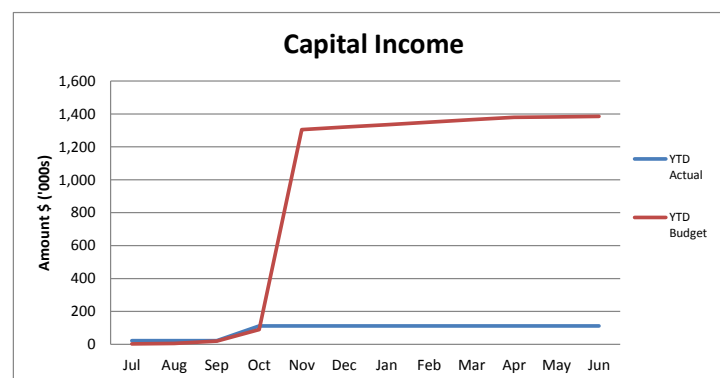
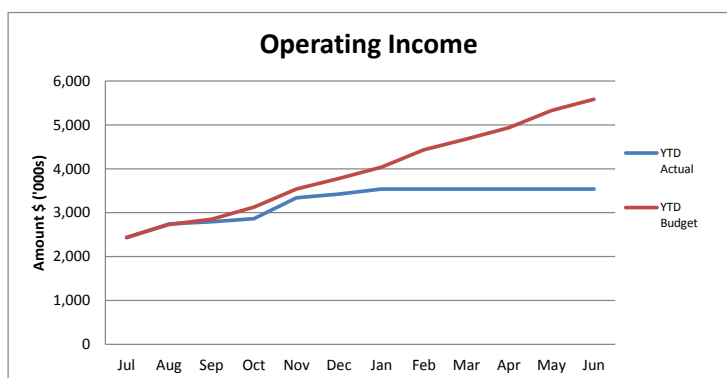
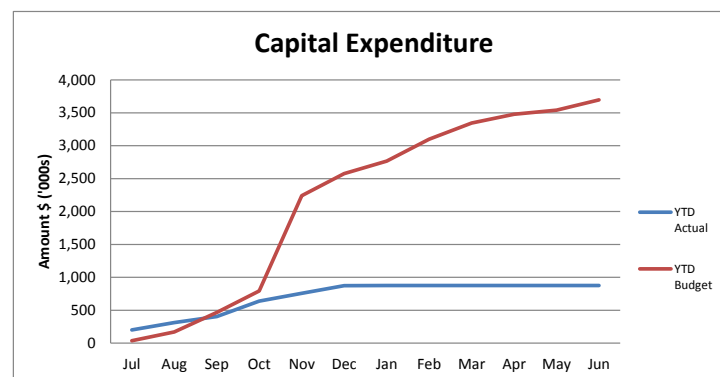
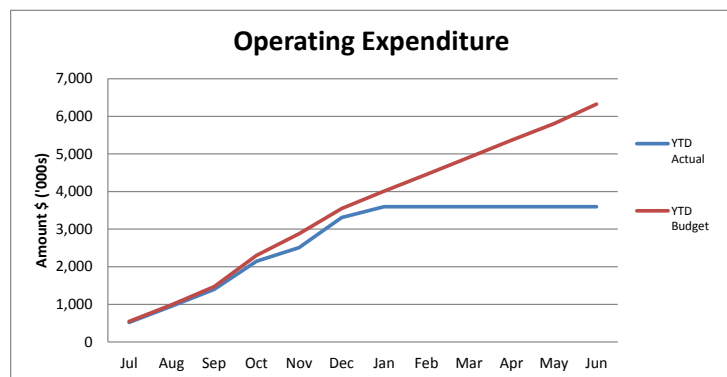
MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019

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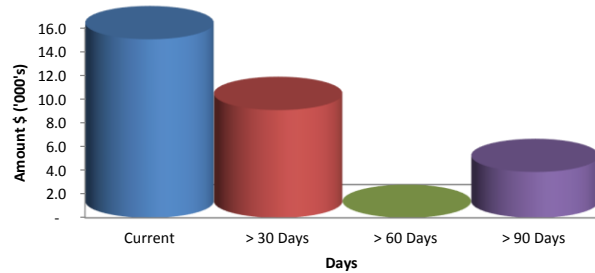
Graphical Analysis	1 to 2
Report Balancing Integrity	3
Statement of Financial Activity	4
Report on Significant Variances	5
Notes to and Forming Part of the Statement	
1 Acquisition of Assets	6 to 7
2 Disposal of Assets	8
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7 Municipal Funds Restricted Cash - Bonds and Deposits	14
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Income and Expenditure Graphs to 31 December 2019

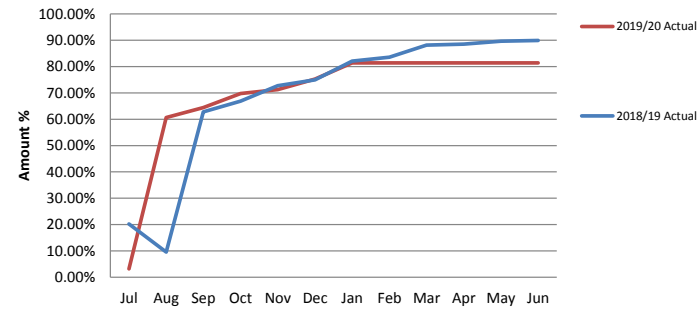


Other Graphs to 31 December 2019

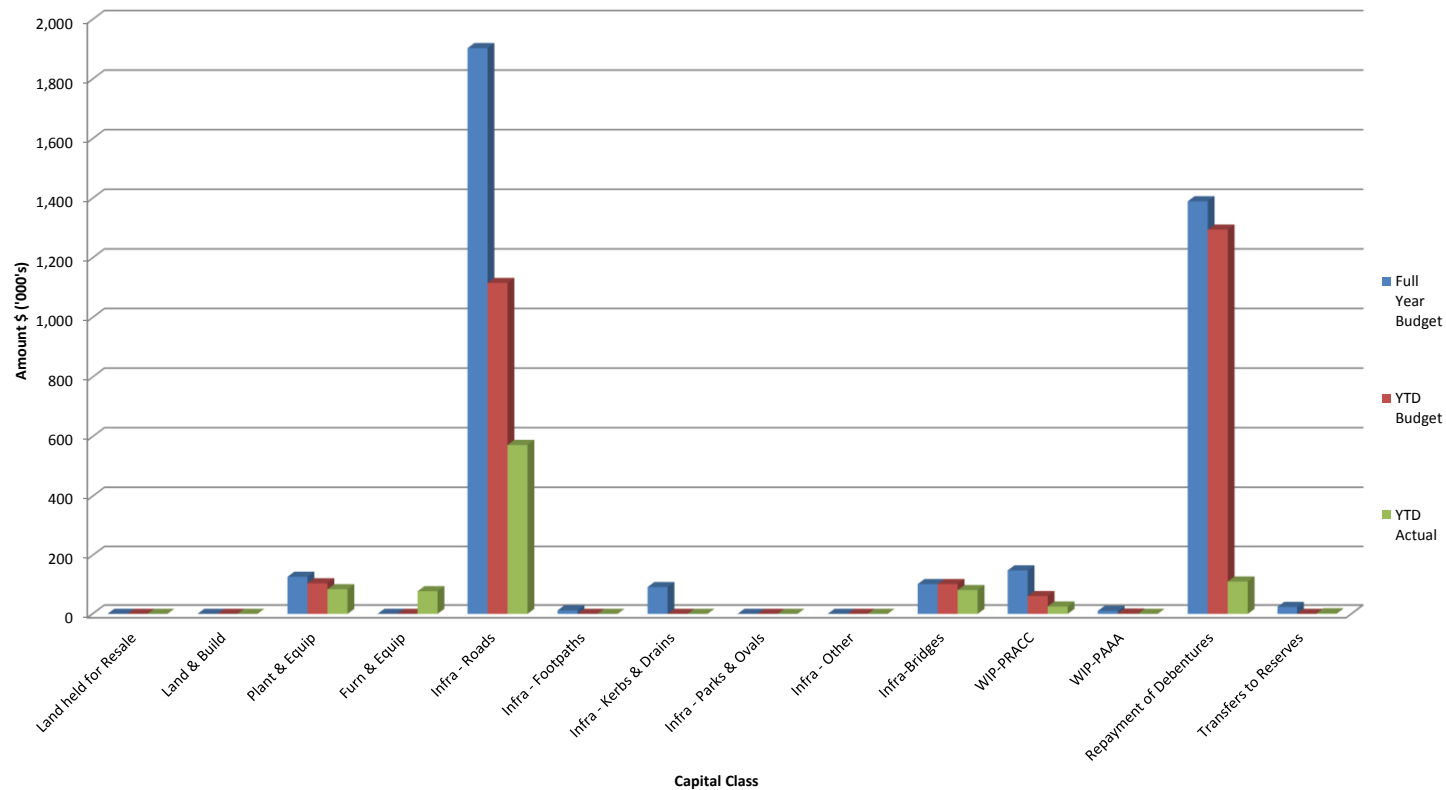
Sundry Debtors Amount O/S



Rates % Collected



Capital Expenditure



SHIRE OF PINGELLY

Summary of Balancing Contained Within The Monthly Reports

	2019/20 Adopted Budget \$	2019/20 Revised Budget \$	December 2019 Y-T-D Budget \$	December 2019 Actual \$
Finance Statement				
<u>Balancing to Rating Note</u>				
Rates Balance per Finance Statement	2,084,538	2,084,538	2,084,798	2,092,613
Balance per Note 6 (Rating Information)	2,084,538	2,084,538	2,084,798	2,092,614
Variance	0	0	0	(1)
<u>Balancing of Closing Position</u>				
Closing Balance per Finance Statement	0	0	820,583	1,334,898
Closing Balance per General Fund Summary	0	0	820,583	1,334,898
Variance	0	0	0	0
<u>Balancing of Operating Income</u>				
Operating Income per Finance Statement	5,584,572	5,584,572	3,781,827	3,423,951
Operating Income per General Fund Summary	5,584,572	5,584,572	3,781,827	3,423,951
Variance	0	0	0	(0)
<u>Balancing of Operating Expenditure</u>				
Operating Expense per Finance Statement	(6,325,500)	(6,325,500)	(3,548,322)	(3,308,826)
Operating Expense per General Fund Summary	(6,325,500)	(6,325,500)	(3,548,322)	(3,308,826)
Variance	0	0	0	0
<u>Balancing of Capital Income</u>				
Capital Income per Finance Statement	1,409,380	1,409,380	1,332,012	127,716
Capital Income per General Fund Summary	1,409,380	1,409,380	1,332,012	127,716
Variance	0	0	0	0
<u>Balancing of Capital Expenditure</u>				
Capital Expense per Finance Statement	(3,808,527)	(3,808,527)	(2,679,395)	(962,757)
Capital Expense per General Fund Summary	(3,808,527)	(3,808,527)	(2,679,395)	(962,757)
Variance	0	0	0	(0)

FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019

Page 4

SHIRE OF PINGELLY
FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 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

Governance - variance below budget expectations		31,642
Lighthouse Project Grant not budgetd for YTD Actual higher than YTD Budget.(Permanent Difference)	9,000	
Transport - variance above budget expectations		(385,431)
Regional Road Group funding Actual YTD received more than budget YTD (Timing Difference)	(2,662)	
Main Roads Grants funding Actual YTD less than YTD Budget (Timing Difference)	(152,671)	
Roads to Recovery funding Actual YTD received more than budget YTD (Timing Difference)	40,381	
State Blackspot Funding Actual YTD less than YTD Budget (Timing Difference)	(75,427)	
Road Projects Other Grants Actual YTD less than Budget YTD (Timing Difference)	(60,448)	
WANDRAA Funding Storm Damage - YTD Actual less than YTD Budget (Timing Difference)	(134,004)	
Economic Services - variance below budget expectations		13,267
Other Income Actuals YTD more than YTD Buget (Timing Difference)	-	

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - variance above budget expectations		140,150
Audit fees YTD less then YTD Budget (Timing Difference)	27,894	
Administration Allocated more YTD Actual than YTD Budget (Timing Difference)	164,087	
Admin Membership Actual YTD more than budget YTD (Timing Difference)	(5,144)	
Health - variance below budget expectations		(1,657)
Other Health - Contract Health Services YTD Actual less than YTD Budget (Timing difference).	4,996	
Education and Welfare - variances below budget expectations		(40,829)
Education - Depreciation YTD Actual more than Budget YTD (Timing difference)	(13,254)	
Community Amenities - variance below budget expectations		25,957
Domestic Refuse collection charges YTD Actual less than YTD Budget (Timing difference)	#VALUE!	
Recycle Domestic Refuse collection charges YTD Actual less than YTD Budget (Timing difference)	#VALUE!	
Transport - variance below budget expectations		160,580
Road Maintenance YTD Actual more than YTD Budget (Timining Difference)	(73,949)	
Townsite Maintenance YTD Actual more than YTD Budget (Timing Difference)	(19,459)	
Depreciation YTD Actual less than Budget YTD (Timing difference)	55,777	
Other Property and Services - variance below budget expectations		(30,928)
Private Works - YTD Actual higher than YTD Budget (Timing Difference)	-	
Salaries & Wages - Gross Salaries and Wages - YTD Actual less than YTD Budget (Timing Difference)	-	

REPORTABLE NON-CASH VARIATIONS

(Profit)/Loss on Asset Disposals - below budget expectations		(13,620)
Handover Joint Venture Housing occurred October 2019 (Timing Difference)	120,957	
Handover of CRC Building waiting on Settlement December 2019 (Timing Difference)		

REPORTABLE CAPITAL EXPENDITURE VARIATIONS

Purchase of Furniture & Equipment - Variance below budget expectations.		(77,269)
New Accounting Standard AASB116 Accounting for Leases adjustment (Budget Review Item)	(77,269)	
Purchase of Plant & Equipment - below budget expectations		20,543
Purchase of Plant & Equipment YTD Actuals less than YTD Budget (Timing difference)	84,157	
Purchase of Road Infrastructure Assets - below budget expectations		543,639
RRG05 Wickepin Pingelly Slk 7.9-9.0 YTD Actuals less than YTD Budget (Timing Difference)	119,648	
RRG09 Yenellin Road Upgrade Rrg (Timing Difference)	(3,690)	
Capex - 10 Shaddick Rd Realine & Regravel Slk 14.0-17.5 - Crsf Funding Project YTD Actuals less than YTD		
CRSF6 Budget (Timing Difference)	8,481	
CRSF5 Capex - Wickepin Pingelly Road - Crsf Funding (Timing Difference)	419,200	
Purchase of Works in Progress Assets - PRACC - above budget expectations		(35,573)
PRACC Project Expenditure YTD Actuals less than YTD Budget - (Timing Difference)	25,261	
Purchase of Works in Progress Assets - PAAA - above budget expectations		
PAAA Project Expenditure YTD Actuals more than YTD Budget - (Timing Difference)		1,174
Repayment of Debentures - Variance below budget expectations.		(1,184,396)
Repayment of Loans YTD Actual more than YTD Budget (Timing Difference)	110,540	
Conversion of Short Term Borrowings postponed 3 months by WATC (Timing Difference)	(1,200,000)	

REPORTABLE CAPITAL REVENUE VARIATIONS

Proceeds from Disposal of Assets - below budget expectations		
Proceeds from Disposal of assets YTD Actual above YTD Budget - (Timing Difference)	58,312	(1,902)

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019

	2019/20 Adopted Budget \$	2019/20 Revised Budget \$	2019/20 YTD Budget \$	December 2019 YTD Actual \$
1. ACQUISITION OF ASSETS				
The following assets have been acquired during the period under review:				
<u>By Program</u>				
Governance				
<u>Other Governance</u>				
Capex-Right Of Use Asset Photocopier	0	0	0	77,269.09
Capex - Admin Plant Purchases	80,000	80,000	80,000	36,867.91
Education & Welfare				
<u>Other Aged & Disabled Services</u>				
Capex - Paaa Construction Community	9,000	9,000	774	0.00
Capex - Paaa Landscaping Sensory Garden	1,000	1,000	400	0.00
Recreation and Culture				
<u>Works in Progress - Recreation Centre</u>				
Capex - Pracc Architects & Consultants	4,000	4,000	1,600	600.00
Capex - Praac Building Construction	15,192	15,192	6,076	4,863.64
Capex - Pracc Quantity Surveyor	0	0	0	0.00
Capex - Pracc Demolition	0	0	0	0.00
Capex - Pracc Utility Services	0	0	0	0.00
Capex - Pracc Earth Works	15,772	15,772	7,720	0.00
Capex - Pracc Carpark And Drainage	25,000	25,000	3,570	13,648.81
Capex - Pracc Landscaping Soft & Hard	30,000	30,000	12,624	0.00
Capex - Pracc Playground	0	0	0	0.00
Capex - Pracc Opening & Promotion	0	0	0	344.00
Capex - Pracc Fit Out Furniture	0	0	0	0.00
Capex - Pracc Bowling Green	23,500	23,500	11,748	5,804.67
Capex - Pracc Gym Equipment	0	0	0	0.00
Capex - Pracc Footpaths	35,000	35,000	17,496	0.00

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019

	2019/20 Adopted Budget \$	2019/20 Revised Budget \$	2019/20 YTD Budget \$	December 2019 Actual \$
1. ACQUISITION OF ASSETS (Continued)				
Transport				
<i>Construction - Roads, Bridges, Depots</i>				
Bridges Purchase - Schedule 12				
Capex - Bridge - Replace Box Culverts	101,888	101,888	101,888	81,279.60
Roads Construction				
Capex - Sbs Bodey Street And Harper Street	167,000	167,000	0	0.00
Capex - Rrg Yenellin Road Upgrade	126,235	126,235	0	3,690.00
Capex - Rrg Bullaring Road	64,500	64,500	0	0.00
Capex - Aldersyde Pingelly Road - Roads	96,016	96,016	96,016	96,016.00
Capex - Milton Road	198,000	198,000	198,000	198,000.00
Capex - Rrg Wickepin Pingelly Slk 7.9-9.0	270,000	270,000	134,988	15,340.00
Crfsf Jingaring Road Gravel Resheeting	0	0	0	0.00
Capex - Wickepin Pingelly Road - Crfsf	738,100	738,100	442,860	23,660.39
Capex - Zig Zag Road - Crfsf Funding	244,000	244,000	243,999	235,517.93
Footpaths - Construction	12,000	12,000	0	0.00
Rennet Street Drainage Flume	91,588	91,588	0	117.07
<i>Road Plant Purchases</i>				
Capex - Fuel Pods	2,500	2,500	2,500	2,462.94
Economic Services				
<i>Other Economic Services</i>				
Plant Purchase - Schedule 13	44,400	44,400	22,200	44,826.05
	<u>2,394,691</u>	<u>2,394,691</u>	<u>1,384,459</u>	<u>840,308.10</u>
By Class				
Land Held for Resale - Current	0	0	0	0.00
Land Held for Resale - Non Current	0	0	0	0.00
Land	0	0	0	0.00
Buildings	0	0	0	0.00
Furniture & Equipment	0	0	0	77,269.09
Plant & Equipment	126,900	126,900	104,700	84,156.90
Work in Progress - PPE	0	0	0	0.00
Infrastructure - Roads	1,903,851	1,903,851	1,115,863	572,224.32
Infrastructure - Footpaths	12,000	12,000	0	0.00
Infrastructure - Kerbs & Drains	91,588	91,588	0	117.07
Infrastructure - Parks & Ovals	0	0	0	0.00
Infrastructure - Bridges	101,888	101,888	101,888	81,279.60
Infrastructure - Other	0	0	0	0.00
Works in Progress - Recreation Centre	148,464	148,464	60,834	25,261.12
Works in Progress - Aged Care Accommodation	10,000	10,000	1,174	0.00
	<u>2,394,691</u>	<u>2,394,691</u>	<u>1,384,459</u>	<u>840,308.10</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019

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)	
		2019/20 Budget \$	December 2019 Actual \$	2019/20 Budget \$	December 2019 Actual \$	2019/20 Budget \$	December 2019 Actual \$
Asset No							
	Governance						
1037	5 Webb St (Land)	23,000	0.00	20,000	0.00	(3,000)	0.00
PCEO18	PCEO18 - CEO Vehicle	40,000	34,895.42	39,000	35,958.82	(1,000)	1,063.40
PCEO19	PCEO19 - CEO Vehicle	40,000	0.00	39,000	0.00	(1,000)	0.00
PCEO20	PCEO20 - CEO Vehicle	0	0.00	0	0.00	0	0.00
10180	CRC Lot 2 (18) Parade Street-Spec Building	230,600.00	221,028.69	0	0.00	(230,600)	(221,028.69)
10191	CRC Lot 2 (18) Parade Street-Land	16,000.00	16,000.00	0	0.00	(16,000)	(16,000.00)
10173	Lot 602 (38) Sharow St Land	4,753	4,752.80	0	0.00	(4,753)	(4,752.80)
10174	Lot 603(36) Sharow St Land	4,753	4,752.80	0	0.00	(4,753)	(4,752.80)
10289A	Lot 602 (38) and Lot 603 (4 Units only)	115,043	111,451.72	0	0.00	(115,043)	(111,451.72)
	Economic Services						
PCOM1	Community Car	32,000	32,740.77	22,430	22,352.73	(9,570)	(10,388.04)
		506,149	425,622.20	120,430	58,311.55	(385,719)	(367,310.65)

By Class of Asset		Written Down Value		Sale Proceeds		Profit(Loss)	
		2019/20 Budget \$	December 2019 Actual \$	2019/20 Budget \$	December 2019 Actual \$	2019/20 Budget \$	December 2019 Actual \$
Asset No							
	Plant & Equipment						
PCEO18	PCEO18 - CEO Vehicle	40,000	34,895.42	39,000	35,959	(1,000)	1,063.40
PCEO19	PCEO19 - CEO Vehicle	40,000	0.00	39,000	0	(1,000)	0.00
PCEO20	PCEO20 - CEO Vehicle	0	0.00	0	0	0	0.00
PCOM1	Community Car	32,000	32,740.77	22,430	22,353	(9,570)	(10,388.04)
	Land & Buildings						
10180	CRC Lot 2 (18) Parade Street-Spec Building	230,600	221,028.69	0	0	(230,600)	(221,028.69)
10191	CRC Lot 2 (18) Parade Street-Land	16,000	16,000.00	0	0	(16,000)	(16,000.00)
10173	Lot 602 (38) Sharow St Land	4,753	4,752.80	0	0	(4,753)	(4,752.80)
10174	Lot 603(36) Sharow St Land	4,753	4,752.80	0	0	(4,753)	(4,752.80)
10289A	Lot 602 (38) and Lot 603 (4 Units only)	115,043	111,451.72	0	0	(115,043)	(111,451.72)
1037	5 Webb St (Land)	23,000	0.00	20,000	0.00	(3,000)	0.00
		506,149	425,622.20	120,430	58,311.55	(385,719)	(367,310.65)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2019/20 Adopted Budget \$	December 2019 Actual \$
0	1,063.40
(385,719)	(368,374.05)
(385,719)	(367,310.65)

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-19	New Loans		Principal Repayments			Principal Outstanding			Interest Repayments		
		2019/20 Budget \$	2019/20 Actual \$	2019/20 Budget \$	2018/19 Revised Budget	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$	2019/20 Budget \$	2017/18 Revised Budget	2019/20 Actual \$
Education & Welfare												
Loan 120 - SSL Pingelly Cottage Homes *	174,120	0	0	24,300	24,300	15,941	149,820	149,820	158,179	16,129	16,129	5,320
Recreation & Culture												
Loan 123 - Recreation and Cultural Centre	2,198,286			143,397	143,397	94,599	2,054,889	2,054,889	2,103,687	135,845	135,845	47,862
Loan 124 - Recreation and Cultural Centre		1,200,000	0	22,183	22,183	0	1,177,817	1,177,817	0	17,820	17,820	0
WATC Short Term Facility	1,200,000		0	1,200,000	1,200,000	0	0	0	1,200,000	29,440	29,440	7,036
	3,572,406	1,200,000	0	1,389,880	1,389,880	110,540	3,382,526	3,382,526	3,461,866	199,234	199,234	60,218

(*) 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-19	New Lease		Principal Repayments			Principal Outstanding			Interest Repayments		
		2019/20 Budget \$	2019/20 Actual \$	2019/20 Budget \$	2018/19 Revised Budget	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$	2019/20 Budget \$	2017/18 Revised Budget	2019/20 Actual \$
Administration												
Photocopier Lease	77,269	0	0	0	0	9,810	0	0	67,460	0	0	1,094
	77,269	0	0	0	0	9,810	0	0	67,460	0	0	1,094

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019

	2019/20 Adopted Budget \$	December 2019 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	35,203	35,203
Amount Set Aside / Transfer to Reserve	515	590
Amount Used / Transfer from Reserve	(10,000)	0
	<u>25,718</u>	<u>35,793</u>
(b) Plant Reserve		
Opening Balance	65,722	65,722
Amount Set Aside / Transfer to Reserve	961	756
Amount Used / Transfer from Reserve	0	0
	<u>66,683</u>	<u>66,478</u>
(c) Building and Recreation Reserve		
Opening Balance	3,747	3,747
Amount Set Aside / Transfer to Reserve	20,006	33
Amount Used / Transfer from Reserve	0	0
	<u>23,753</u>	<u>3,780</u>
(d) Electronic Equipment Reserve		
Opening Balance	3,190	3,190
Amount Set Aside / Transfer to Reserve	4	28
Amount Used / Transfer from Reserve	0	0
	<u>3,194</u>	<u>3,218</u>
(e) Community Bus Reserve		
Opening Balance	11,618	11,618
Amount Set Aside / Transfer to Reserve	56	101
Amount Used / Transfer from Reserve	0	0
	<u>11,674</u>	<u>11,719</u>
(f) Swimming Pool Reserve		
Opening Balance	51,988	51,988
Amount Set Aside / Transfer to Reserve	1,123	453
Amount Used / Transfer from Reserve	0	0
	<u>53,111</u>	<u>52,441</u>
(g) Joint Venture Housing Reserve		
Opening Balance	53,463	53,463
Amount Set Aside / Transfer to Reserve	1,187	0
Amount Used / Transfer from Reserve	(54,650)	(53,463)
	<u>0</u>	<u>0</u>
(h) Refuse Site Rehab/Closure Reserve		
Opening Balance	15,829	15,829
Amount Set Aside / Transfer to Reserve	104	138
Amount Used / Transfer from Reserve	0	0
	<u>15,933</u>	<u>15,967</u>
Total Cash Backed Reserves	<u>200,066</u>	<u>189,396</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 2019 TO 31 DECEMBER 2019

	2019/20 Adopted Budget \$	December 2019 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	515	590
Plant Reserve	961	756
Building and Recreation Reserve	20,006	33
Electronic Equipment Reserve	4	28
Community Bus Reserve	56	101
Swimming Pool Reserve	1,123	453
Joint Venture Housing Reserve	1,187	0
Refuse Site Rehab/Closure Reserve	104	138
	23,956	2,099
Transfers from Reserves		
Leave Reserve	(10,000)	0
Plant Reserve	0	0
Building Reserve	0	0
Electronic Equipment Reserve	0	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Joint Venture Housing Reserve	(54,650)	(53,463)
Refuse Site Rehab/Closure Reserve	0	0
	(64,650)	(53,463)
Total Transfer to/(from) Reserves	(40,694)	(51,364)

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 2019 TO 31 DECEMBER 2019

	2018/19 B/Fwd Per 2019/20 Budget \$	2018/19 B/Fwd Per Financial Report \$	December 2019 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	191,736	191,736	614,509
Cash - Restricted Unspent Grants	99,356	99,356	427,119
Cash - Restricted Unspent Loans	0	0	(0)
Cash - Restricted Reserves	240,760	240,760	189,396
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	180,395	180,395	555,340
Sundry Debtors	24,386	24,386	34,632
Provision for Doubtful Debts	0	0	0
Gst Receivable	21,955	21,955	15,201
Contract Asset	0	0	0
Loans - clubs/institutions	24,300	24,300	8,359
Accrued Income/Payments In Advance	0	0	0
Investments	0	0	0
Inventories	8,744	8,744	4,974
	<u>791,631</u>	<u>791,631</u>	<u>1,849,532</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)	0	0	-
Sundry Creditors	127	127	127
Accrued Interest On Loans	(74,614)	(74,614)	-
Accrued Salaries & Wages	(23,698)	(23,698)	-
Income In Advance	(90,981)	0	(75,519)
Gst Payable	(9,832)	(9,832)	(1,557)
Payroll Creditors	0	0	-
Contract Liabilities	0	0	-
Performance Obligation Liability	0	0	(343,890)
Prepaid Rates Liability	0	0	(10,651)
Current Lease Liability	0	0	(9,957)
Accrued Expenses	(12,406)	(68,195)	55,789
PAYG Liability	(27,512)	(27,512)	(28,385)
Other Payables	(5,299)	(5,299)	(3,774)
Current Employee Benefits Provision	(282,570)	(282,570)	(282,570)
Current Loan Liability	(1,367,697)	(1,367,697)	(1,257,157)
	<u>(1,894,482)</u>	<u>(1,859,290)</u>	<u>(1,957,543)</u>
NET CURRENT ASSET POSITION	(1,102,851)	(1,067,659)	(108,012)
Less: Cash - Reserves - Restricted	(240,760)	(240,760)	(189,396)
Less: Cash - Unspent Grants/Loans - Fully Restricted	0	0	0
Less: Current Loans - Clubs / Institutions	(24,300)	(24,300)	(8,359)
Less: Investments	0	0	0
Add Back : Component of Leave Liability not Required to be Funded	282,570	282,570	282,570
Add Back : Current Loan Liability	1,367,697	1,367,697	1,257,157
Add Back : Current Lease Liability	0	0	9,957
Adjustment in Accounting policies	0	0	90,981
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>282,356</u>	<u>317,548</u>	<u>1,334,897.65</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2019/20 Rate Revenue \$	2019/20 Interim Rates \$	2019/20 Back Rates \$	2019/20 Total Revenue \$	2019/20 Budget \$
General Rate								
GRV - Residential	0.120060	322	3,678,844	441,682	(99)	(117)	441,466	439,884
GRV - Rural Residential	0.120060	66	816,816	98,067	94	14	98,175	98,067
GRV - Commercial/Industrial	0.120060	29	412,252	49,495	0	0	49,495	39,744
GRV - Townsites	0.120060	12	144,560	17,356	0	0	17,356	17,356
UV - Broadacre Rural	0.010340	247	130,804,500	1,352,519	(497)	0	1,352,022	1,352,447
Sub-Totals		676	135,856,972	1,959,119	(502)	(103)	1,958,514	1,947,498
Minimum Rates	Minimum \$							
GRV - Residential	900	62	96,900	55,800	0	0	55,800	55,800
GRV - Rural Residential	900	23	52,909	20,700	0	0	20,700	20,700
GRV - Commercial/Industrial	900	11	36,200	9,900	0	0	9,900	12,600
GRV - Townsites	900	8	44,160	7,200	0	0	7,200	7,200
UV - Broadacre Rural	900	45	2,753,000	40,500	0	0	40,500	40,500
Sub-Totals		149	2,983,169	134,100	0	0	134,100	136,800
Ex Gratia Rates							2,092,614	2,084,298
Movement in Excess Rates							214	240
							(26,037)	0
Total Amount of General Rates							2,066,791	2,084,538
Specified Area Rates							0	0
Total Rates							2,066,791	2,084,538

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 2019 TO 31 DECEMBER 2019

Municipal Funds Restricted Cash - Bonds and Deposits

Detail	Balance 01-Jul-19 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Transport Licensing	0	174,274	(174,274)	0
BCITF Levy	0	0	0	0
Rates	0	0	0	0
Funds Held on Behalf of Groups	40	0	0	40
Unclaimed Monies	1,052	0	0	1,052
Builders Registration Board	0	0	0	0
Social Club	0	0	0	0
Nomination Deposits	0	160	(160)	0
Bond Monies (Including Key Deposits)	7,150	870	(1,686)	6,334
	<u>8,242</u>	<u>175,304</u>	<u>(176,120)</u>	<u>7,426</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019

8. OPERATING STATEMENT

	December 2019 Actual \$	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
OPERATING REVENUES				
Governance	50,716	38,385	38,385	80,098
General Purpose Funding	2,413,625	2,742,245	2,742,245	3,307,592
Law, Order, Public Safety	20,779	70,802	70,802	94,360
Health	345	1,636	1,636	1,526
Education and Welfare	14,016	28,425	28,425	12,737
Housing	0	0	0	0
Community Amenities	179,643	211,850	211,850	210,008
Recreation and Culture	26,118	57,285	57,285	735,338
Transport	653,943	2,336,897	2,336,897	938,651
Economic Services	36,163	45,820	45,820	25,394
Other Property and Services	28,603	51,227	51,227	48,273
TOTAL OPERATING REVENUE	3,423,951	5,584,572	5,584,572	5,453,978
OPERATING EXPENSES				
Governance	418,407	669,607	669,607	544,118
General Purpose Funding	116,523	198,531	198,531	174,790
Law, Order, Public Safety	140,735	236,557	236,557	232,566
Health	72,777	140,955	140,955	112,673
Education and Welfare	102,357	119,363	119,363	67,615
Housing	0	0	0	0
Community Amenities	172,363	417,533	417,533	380,608
Recreation & Culture	771,299	1,383,936	1,383,936	1,310,318
Transport	1,262,818	2,817,866	2,817,866	2,916,697
Economic Services	159,528	314,988	314,988	237,135
Other Property and Services	92,019	26,164	26,164	114,281
TOTAL OPERATING EXPENSE	3,308,826	6,325,500	6,325,500	6,090,801
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	115,125	(740,928)	(740,928)	(636,823)

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019

9. STATEMENT OF FINANCIAL POSITION

	December 2019 Actual \$	2018/19 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	1,231,025	531,852
Investments Current	5,000	5,000
Trade and Other Receivables	613,532	251,036
Inventories	4,974	8,744
Trust at Bank	7,426	8,242
TOTAL CURRENT ASSETS	1,861,957	804,874
NON-CURRENT ASSETS		
Other Receivables	219,278	219,278
Inventories	0	0
Property, Plant and Equipment	19,601,894	20,141,783
Infrastructure	67,113,600	67,451,711
Investments Non Current	52,551	52,551
TOTAL NON-CURRENT ASSETS	86,987,323	87,865,323
TOTAL ASSETS	88,849,280	88,670,197
CURRENT LIABILITIES		
Trade and Other Payables	417,816	209,023
Long Term Borrowings	1,257,157	1,367,697
Provisions	329,149	329,149
Trust Liability	7,426	8,242
TOTAL CURRENT LIABILITIES	2,011,548	1,914,111
NON-CURRENT LIABILITIES		
Trade and Other Payables	57,503	0
Long Term Borrowings	2,204,709	2,204,709
Provisions	96,091	96,091
TOTAL NON-CURRENT LIABILITIES	2,358,303	2,300,800
TOTAL LIABILITIES	4,369,851	4,214,911
NET ASSETS	84,479,429	84,455,286
EQUITY		
Retained Surplus	32,666,227	32,590,720
Reserves - Cash Backed	189,396	240,760
Revaluation Surplus	51,623,806	51,623,806
TOTAL EQUITY	84,479,429	84,455,286

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019

10. FINANCIAL RATIOS

	2019 YTD	2018	2017	2016
Current Ratio	0.74	0.51	2.03	1.05
Operating Surplus Ratio	(0.20)	(0.74)	(0.60)	(0.72)

The above ratios are calculated as follows:

Current Ratio

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

Purpose:

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

Standards:

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

Below Std

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

Std met

A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments.

This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.

NB: Ratio is currently affected by \$1.2M Short Term Borrowing recorded as a current liability.

Adjusted Current Ratio adjusting for this figure is:

** 2.93

Operating Surplus Ratio

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

Purpose:

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

Standards:

Basic Standard is not met less than < 1% (< 0.01)

Below Std

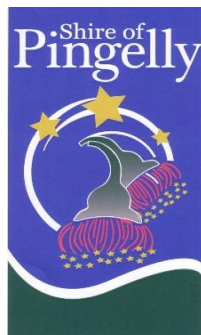
Basic Standard between 1% and 15% (0.01 and 0.15)

Basic Std

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

Adv Std

SHIRE OF PINGELLY RESTRICTED CASH RECONCILIATION 31 December 2019								
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	Restricted Funds Remaining
Harper St Bodey St State Blackspot SBS01	Transport	1235	20,533.20	0.00	0.00	0.00	0.00	20,533.20
Wickepin Pingelly Road RRG05 and R2R	Transport	1230	74,800.00	0.00	0.00	0.00	15,340.00	59,460.00
Yenellin Road Upgrade RRG09	Transport	1230	69,386.00	0.00	0.00	14,400.00	3,690.00	51,296.00
Bullaring Road RRG12	Transport	1230	57,850.40	0.00	0.00	45,000.00	0.00	12,850.40
Milton Road RRG14 and R2R	Transport	1230	198,000.00	0.00	0.00	0.00	198,000.00	0.00
Aldersyde Pingelly Road R2R	Transport	1230	15,791.00	0.00	0.00	0.00	15,791.00	0.00
Wickepin Pingelly Road CRSF5	Transport	1231	295,240.00	0.00	0.00	0.00	23,660.39	271,579.61
Zig Zag Road CRSF6 and R2R	Transport	1231	211,466.60	0.00	0.00	0.00	211,466.60	0.00
Rennet Street Drainage Flume-Water Corporation	Transport	1250	0.00	0.00	0.00	0.00	0.00	0.00
Lighthouse Project Grant	Administration	0469	9,000.00	0.00	0.00	0.00	0.00	9,000.00
WA Bicycle Network Grant	Transport	1262	2,400.00	0.00	0.00	0.00	0.00	2,400.00
Main Roads Bullaring rd Bridge Funding 18/19 c/fwd	Transport	1250	252,000.00	0.00	0.00	170,720.40	81,279.60	0.00
Sub Total								427,119.20
Total Restricted Grant Funds								427,119.20
Available Cash		GL/Job Account	Interest Rate	Maturing				Balance
Municipal Bank	Muni Fund Bank	0111	Variable	N.A.				1,040,878.65
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								1,041,628.65
Less Restricted Cash								(427,119.20)
Total Unrestricted Cash								614,509.45



SHIRE OF PINGELLY

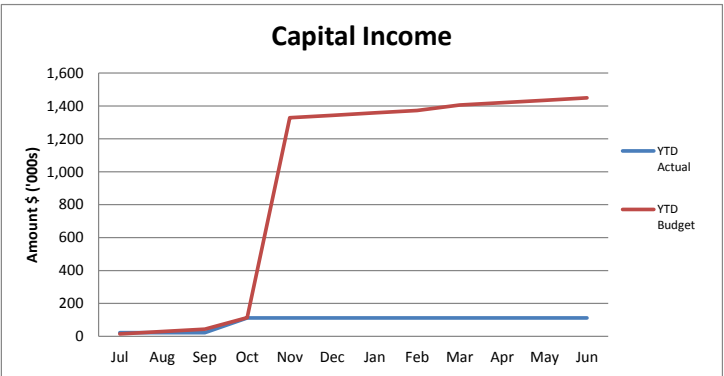
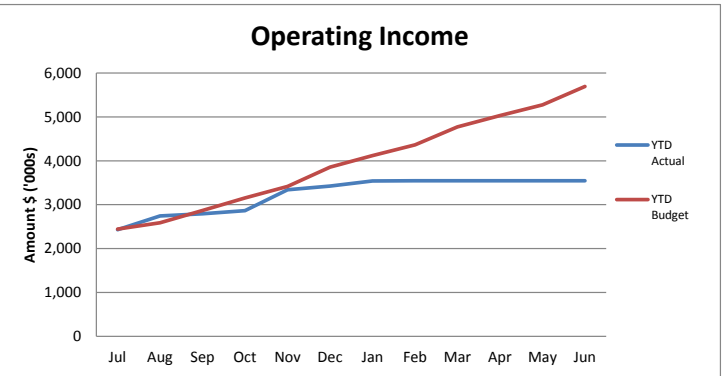
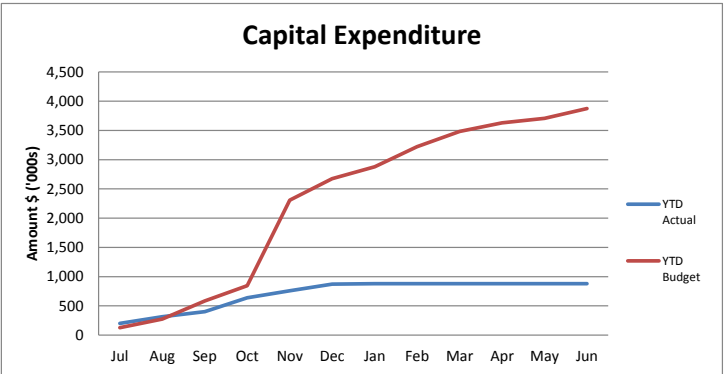
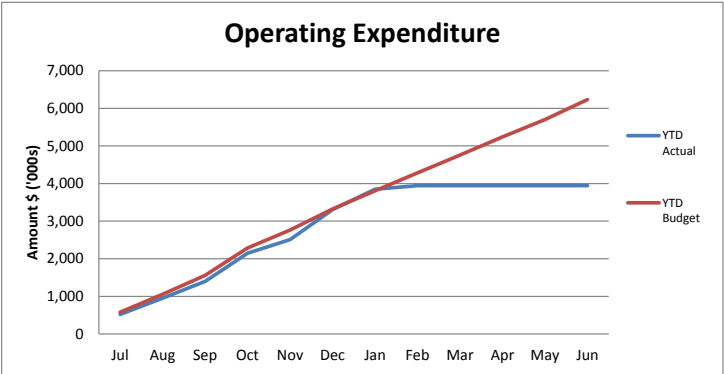
MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 JANUARY 2020

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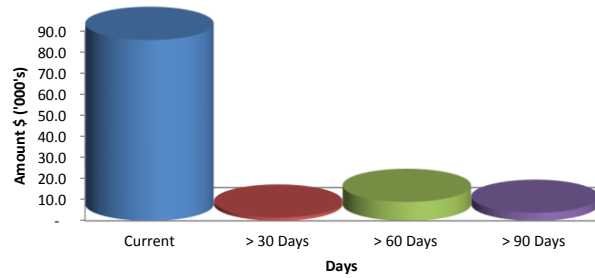
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Income and Expenditure Graphs to 31 January 2020

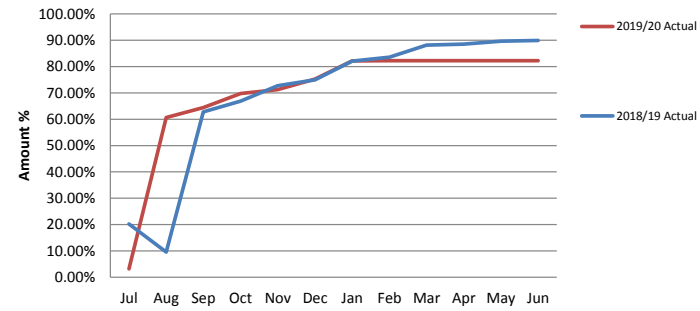


Other Graphs to 31 January 2020

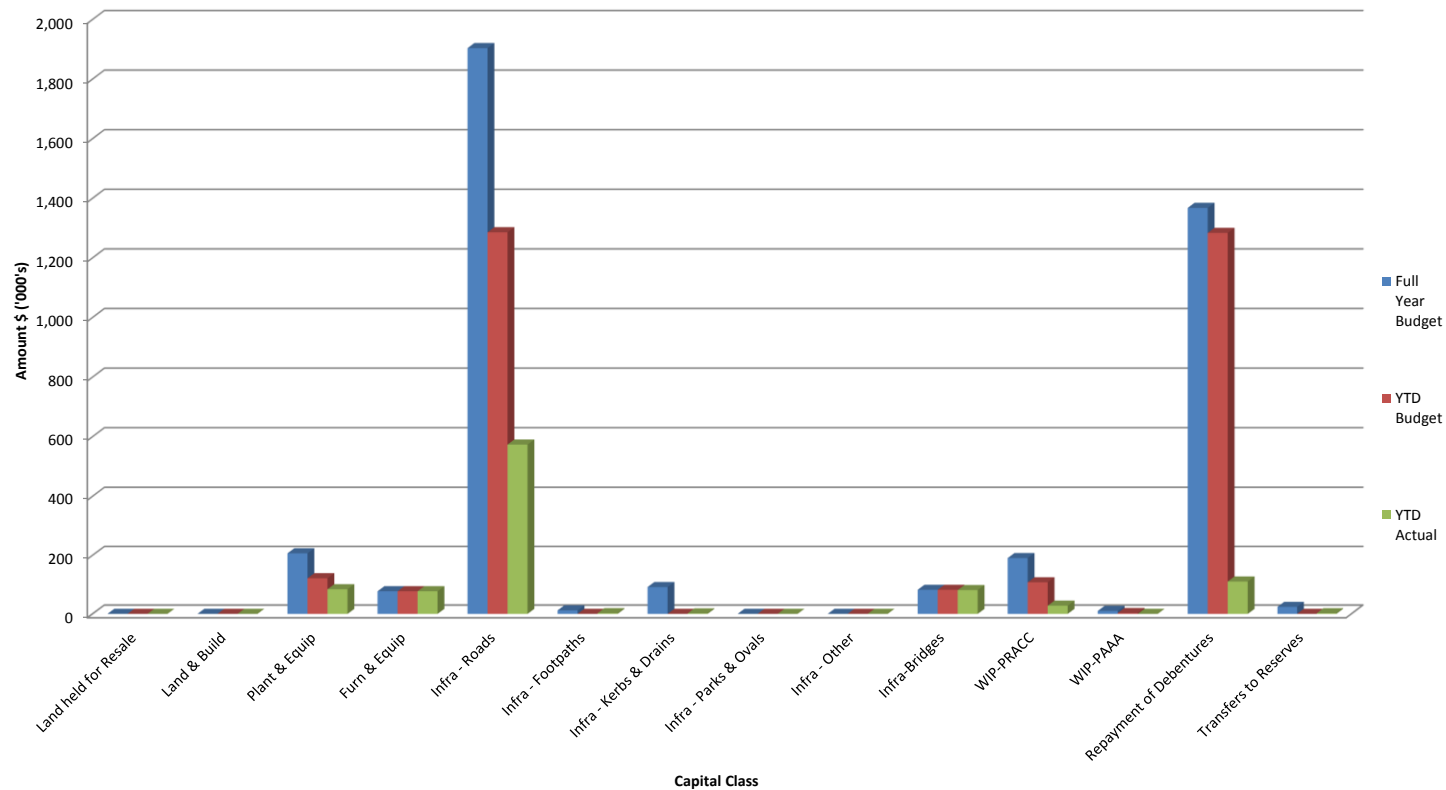
Sundry Debtors Amount O/S



Rates % Collected



Capital Expenditure



SHIRE OF PINGELLY

Summary of Balancing Contained Within The Monthly Reports

	2019/20 Adopted Budget \$	2019/20 Revised Budget \$	January 2020 Y-T-D Budget \$	January 2020 Actual \$
Finance Statement				
<u>Balancing to Rating Note</u>				
Rates Balance per Finance Statement	2,084,538	2,084,538	2,084,756	2,092,612
Balance per Note 6 (Rating Information)	2,084,538	2,084,538	2,084,756	2,092,614
Variance	0	0	0	(2)
<u>Balancing of Closing Position</u>				
Closing Balance per Finance Statement	0	120,677	675,146	1,123,315
Closing Balance per General Fund Summary	0	120,677	675,139	1,123,315
Variance	0	0	7.00	(0)
<u>Balancing of Operating Income</u>				
Operating Income per Finance Statement	5,584,572	5,694,024	4,118,837	3,541,228
Operating Income per General Fund Summary	5,584,572	5,694,024	4,118,837	3,541,226
Variance	0	0	0	1.77
<u>Balancing of Operating Expenditure</u>				
Operating Expense per Finance Statement	(6,325,500)	(6,233,965)	(3,808,581)	(3,849,284)
Operating Expense per General Fund Summary	(6,325,500)	(6,233,965)	(3,808,581)	(3,849,285)
Variance	0	0	0	0.60
<u>Balancing of Capital Income</u>				
Capital Income per Finance Statement	1,409,380	1,473,380	1,346,964	127,716
Capital Income per General Fund Summary	1,409,380	1,473,380	1,346,957	127,716
Variance	0	0	7.00	0
<u>Balancing of Capital Expenditure</u>				
Capital Expense per Finance Statement	(3,808,527)	(3,985,818)	(2,973,308)	(972,222)
Capital Expense per General Fund Summary	(3,808,527)	(3,985,818)	(2,973,308)	(972,222)
Variance	0	0	0	(0.53)

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 JANUARY 2020

	NOTE	2019/20 Adopted Budget \$	2019/20 Revised Budget \$	January 2020 Y-T-D Budget \$	January 2020 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %	
Operating								
Revenues/Sources								
General Purpose Funding		657,707	675,504	352,536	328,225	(24,311)	(6.90%)	
Governance		38,385	68,683	52,551	52,383	(168)	(0.32%)	
Law, Order, Public Safety		70,802	71,264	34,891	36,936	2,045	5.86%	
Health		1,636	1,636	945	967	22	2.33%	
Education and Welfare		28,425	28,425	16,468	14,016	(2,452)	(14.89%)	
Community Amenities		211,850	199,640	184,140	182,146	(1,994)	(1.08%)	
Recreation and Culture		57,285	70,487	45,407	28,272	(17,135)	(37.74%)	▼
Transport		2,336,897	2,396,800	1,290,569	737,136	(553,433)	(42.88%)	▼
Economic Services		45,820	45,820	26,712	37,287	10,575	39.59%	▲
Other Property and Services		51,227	51,227	29,862	31,246	1,384	4.63%	
		3,500,034	3,609,486	2,034,081	1,448,614	(585,467)	(28.78%)	
(Expenses)/(Applications)								
General Purpose Funding		(198,531)	(198,531)	(114,065)	(128,665)	(14,600)	(12.80%)	▲
Governance		(669,607)	(634,768)	(405,132)	(452,028)	(46,896)	(11.58%)	▲
Law, Order, Public Safety		(236,557)	(236,557)	(145,658)	(163,976)	(18,318)	(12.58%)	▲
Health		(140,955)	(145,955)	(85,669)	(76,009)	9,660	11.28%	▼
Education and Welfare		(119,363)	(128,363)	(78,815)	(106,768)	(27,953)	(35.47%)	▲
Community Amenities		(417,533)	(416,833)	(245,349)	(212,167)	33,182	13.52%	▼
Recreation & Culture		(1,383,936)	(1,366,116)	(875,873)	(891,607)	(15,734)	(1.80%)	
Transport		(2,817,866)	(2,829,541)	(1,662,600)	(1,493,314)	169,286	10.18%	▼
Economic Services		(314,988)	(314,988)	(182,344)	(183,013)	(669)	(0.37%)	
Other Property and Services		(26,164)	37,687	(13,076)	(141,737)	(128,661)	(984%)	▲
		(6,325,500)	(6,233,965)	(3,808,581)	(3,849,284)	(40,703)	1.07%	
Net Operating Result Excluding Rates		(2,825,466)	(2,624,479)	(1,774,500)	(2,400,670)	(626,170)	35.29%	
Adjustments for Non-Cash								
(Revenue) and Expenditure								
(Profit)/Loss on Asset Disposals	2	385,719	397,219	231,707	367,311	135,604	(58.52%)	▲
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%	
Changes in Accounting Policy - Lease Liability		0	77,269	0	77,269	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		2,472,000	2,472,000	1,441,979	1,513,752	71,773	(4.98%)	
Capital Revenue and (Expenditure)								
Purchase Land Held for Resale	1	0	0	0	0	0	0.00%	
Purchase of Land and Buildings	1	0	0	0	0	0	0.00%	
Purchase of Furniture & Equipment	1	0	(77,269)	(77,269)	(77,269)	0	0.00%	
Purchase of Plant & Equipment	1	(126,900)	(206,900)	(121,731)	(84,189)	37,542	30.84%	▼
Purchase of WIP - PP & E	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Roads	1	(1,903,851)	(1,903,851)	(1,285,981)	(573,502)	712,479	55.40%	▼
Purchase of Infrastructure Assets - Footpaths	1	(12,000)	(12,000)	0	(2,300)	(2,300)	0.00%	
Purchase of Infrastructure Assets - Kerbs & Drains	1	(91,588)	(91,588)	0	(1,577)	(1,577)	0.00%	
Purchase of Infrastructure Assets - Parks & Ovals	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Bridges	1	(101,888)	(82,186)	(82,186)	(81,280)	906	1.10%	
Purchase of Infrastructure Assets - Other	1	0	0	0	0	0	0.00%	
Purchase of WIP Recreation and Culture	1	(148,464)	(190,605)	(107,874)	(28,007)	79,867	74.04%	▼
Purchase of WIP Aged Accommodation	1	(10,000)	(10,000)	(2,890)	0	2,890	100.00%	
Proceeds from Disposal of Assets	2	120,430	166,430	74,333	58,312	(16,021)	(21.55%)	▼
Repayment of Debentures	3	(1,389,880)	(1,367,697)	(1,283,848)	(110,540)	1,173,308	91.39%	▼
Proceeds from New Debentures	3	1,200,000	1,200,000	1,200,000	0	(1,200,000)	(100.00%)	▼
Repayment of Leases	3	0	(19,766)	(11,529)	(11,459)	70	(0.61%)	
Advances to Community Groups		0	0	0	0	0	0.00%	
Self-Supporting Loan Principal Income		24,300	24,300	12,150	15,941	3,791	31.20%	
Transfer from Restricted Asset - Unspent Loans		0	0	0	0	0	0.00%	
Transfers to Restricted Assets (Reserves)	4	(23,956)	(23,956)	0	(2,100)	(2,100)	0.00%	
Transfers from Restricted Asset (Reserves)	4	64,650	82,650	60,481	53,463	(7,018)	(11.60%)	▼
Transfers to Restricted Assets (Other)		0	0	0	0	0	0.00%	
Transfers from Restricted Asset (Other)		0	0	0	0	0	0.00%	
ADD Net Current Assets July 1 B/Fwd	5	282,356	226,568	317,548	317,548	35,192	0.00%	
Net Current Assets - Unspent Grants		0	0	0	0	0	0.00%	
LESS Net Current Assets Year to Date	5	0	120,677	675,146	1,123,315	448,170	(66.38%)	▼
Amount Raised from Rates		(2,084,538)	(2,084,538)	(2,084,756)	(2,092,612)	(7,856)	0.38%	

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 2019 TO 31 JANUARY 2020
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

Recreation and Culture - variance below budget expectations		(17,135)
Insurance Rebate - Good Driver rebate above budget expectations (Permanent Difference)	3,006	
Community Event Program Income YTD Actuals less than YTD Budget - Fervor event postponed	(6,062)	
Dept of Sport and Rec Cricket practice nets Grant YTD Actual less than YTD Budget (Timing Difference)	(9,261)	
Transport - variance below budget expectations		(553,433)
Regional Road Group funding Actual YTD received more than budget YTD (Timing Difference)	(41,230)	
Main Roads Grants funding Actual YTD less than YTD Budget (Timing Difference)	(251,755)	
Roads to Recovery funding Actual YTD received more than budget YTD (Timing Difference)	(236)	
State Blackspot Funding Actual YTD less than YTD Budget (Timing Difference)	(90,575)	
Road Projects Other Grants Actual YTD less than Budget YTD (Timing Difference)	(20,448)	
WANDRAA Funding Storm Damage - YTD Actual less than YTD Budget (Timing Difference)	(148,090)	
Economic Services - variance above budget expectations		10,575
Reimbursement for Community Car changeover YTD Actual more than YTD Budget (Timing Difference)	11,870	

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - variance above budget expectations		(46,896)
Audit fees YTD less than YTD Budget (Timing Difference)	21,905	
Administration Allocated more YTD Actual than YTD Budget (Timing Difference)	133,875	
Admin Salaries and Wages Actual YTD less than Budget YTD (Timing Difference)	5,996	
Admin Membership Actual YTD more than budget YTD (Timing Difference)	(5,144)	
Depreciation YTD Actual less than YTD Budget Depn (Timing Difference)	9,330	
General Purpose Funding - variance above budget expectations		(14,600)
Administration Allocated YTD actual less than YTD budget (Timing Difference)	(10,714)	
Law, Order, Public Safety - variance above budget expectations		(18,318)
Fire Fighting Expenditure - YTD Actual more than YTD Budget (Timing Difference)	(16,299)	
Health - variance below budget expectations		9,660
Other Health - Contract Health Services YTD Actual less than YTD Budget (Timing difference).	11,662	
Education and Welfare - variances above budget expectations		(27,953)
Education - Depreciation YTD Actual more than Budget YTD (Timing difference)	(15,043)	
Community Amenities - variance below budget expectations		33,182
Domestic Refuse collection charges YTD Actual less than YTD Budget (Timing difference)	6,498	
Recycle Domestic Refuse collection charges YTD Actual less than YTD Budget (Timing difference)	7,780	
Refuse site maintenance YTD Actual more than YTD Budget (Timing difference)	16,375	
Transport - variance below budget expectations		169,286
Road Maintenance YTD Actual more than YTD Budget (Timing Difference)	(70,527)	
Townsite Maintenance YTD Actual more than YTD Budget (Timing Difference)	(14,350)	
Depreciation YTD Actual less than Budget YTD (Timing difference)	63,530	
Other Property and Services - variance above budget expectations		(128,661)
Public Works O/heads - Allocated to Works & Svcs - YTD Actuals less than YTD Budget under allocated YTD (Timing Difference) Manual allocation required.	(114,630)	
Plant Op Costs - Allocated to Works & Services - YTD Actual less than YTD Budget under allocated (Timing Difference) Manual Allocation required.	(12,036)	

REPORTABLE NON-CASH VARIATIONS

(Profit)/Loss on Asset Disposals - above budget expectations		135,604
Handover of CRC finalised (Timing Difference)	(237,029)	
Handover Joint Venture Housing occurred October 2019 (Timing Difference)	120,957	

REPORTABLE CAPITAL EXPENDITURE VARIATIONS

Purchase of Plant & Equipment - below budget expectations		37,542
Purchase of Plant & Equipment YTD Actuals less than YTD Budget (Timing difference)	84,189	
Purchase of Road Infrastructure Assets - below budget expectations		712,479
Road Infrastructure YTD Actuals less than YTD Budget (Timing Difference)		
RRG05 Wickepin Pingelly Slk 7.9-9.0 YTD Actuals less than YTD Budget (Timing Difference)	142,146	
Capex - 10 Shaddick Rd Realine & Regravel Slk 14.0-17.5 - Crsf Funding Project YTD Actuals less than YTD Budget (Timing Difference)	8,481	
Purchase of Works in Progress Assets - PRACC - below budget expectations		(79,867)
PRACC Project Expenditure YTD Actuals less than YTD Budget - (Timing Difference)	(79,867)	
Repayment of Debentures - Variance below budget expectations.		(1,173,308)
Repayment of Loans YTD Actual more than YTD Budget (Timing Difference)	110,540	
Conversion of Short Term Borrowings postponed 3 months by WATC (Timing Difference)	(1,200,000)	

REPORTABLE CAPITAL REVENUE VARIATIONS

Proceeds from Disposal of Assets - below budget expectations		
Proceeds from Disposal of assets YTD Actual above YTD Budget - (Timing Difference)	58,312	(16,021)
Proceeds from New Loans below budget expectations		(1,200,000)
S/T Loan conversion to Debenture for PRACC programmed to be raised in November 2019 with WATC Postponed 3 months (Timing Difference)	(1,200,000)	
Transfers from Restricted Assets below budget expectations		
YTD Budget less than YTD Actuals (Timing Difference) usually transfer funds in June period 12		(7,018)

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2019 TO 31 JANUARY 2020

	2019/20 Adopted Budget \$	2019/20 Revised Budget \$	2019/20 YTD Budget \$	January 2020 YTD Actual \$	Forecast 2019/20 Actuals \$
1. ACQUISITION OF ASSETS					
The following assets have been acquired during the period under review:					
<u>By Program</u>					
Governance					
<u>Other Governance</u>					
Capex-Right Of Use Asset Photocopier	0	77,269	77,269	77,269.09	77,269.00
Capex - Admin Plant Purchases	80,000	160,000	93,331	36,867.91	160,000.00
Education & Welfare					
<u>Other Aged & Disabled Services</u>					
Capex - Paaa Construction Community	9,000	9,000	2,390	0.00	9,000.00
Capex - Paaa Landscaping Sensory Garden	1,000	1,000	500	0.00	1,000.00
Recreation and Culture					
<u>Works in Progress - Recreation Centre</u>					
Capex - Pracc Architects & Consultants	4,000	15,600	9,100	600.00	15,600.00
Capex - Praac Building Construction	15,192	15,192	7,595	4,863.64	15,192.00
Capex - Pracc Quantity Surveyor	0	0	0	0.00	0.00
Capex - Pracc Demolition	0	0	0	0.00	0.00
Capex - Pracc Utility Services	0	7,952	7,952	0.00	7,952.00
Capex - Pracc Earth Works	15,772	15,772	9,060	0.00	15,772.00
Capex - Pracc Carpark And Drainage	25,000	25,000	7,140	13,648.81	25,000.00
Capex - Pracc Landscaping Soft & Hard	30,000	30,000	14,728	2,745.50	30,000.00
Capex - Pracc Playground	0	12,000	12,000	0.00	12,000.00
Capex - Pracc Opening & Promotion	0	0	0	344.00	0.00
Capex - Pracc Fit Out Furniture	0	0	0	0.00	0.00
Capex - Pracc Bowling Green	23,500	29,500	17,206	5,804.67	29,500.00
Capex - Pracc Gym Equipment	0	0	0	0.00	0.00
Capex - Pracc Footpaths	35,000	39,589	23,093	0.00	39,589.00

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 JANUARY 2020

	2019/20 Adopted Budget \$	2019/20 Revised Budget \$	2019/20 YTD Budget \$	January 2020 Actual \$	Forecast 2019/20 Actuals \$
1. ACQUISITION OF ASSETS (Continued)					
Transport					
<u>Construction - Roads, Bridges, Depots</u>					
Bridges Purchase - Schedule 12					
Capex - Bridge - Replace Box Culverts	101,888	82,186	82,186	81,279.60	82,186.00
Roads Construction					
Capex - Sbs Bodey Street And Harper	167,000	167,000	0	0.00	167,000.00
Capex - Rrg Yenellin Road Upgrade	126,235	126,235	0	3,690.00	126,235.00
Capex - Rrg Bullaring Road	64,500	64,500	0	0.00	64,500.00
Capex - Aldersyde Pingelly Road - Roads	96,016	96,016	96,016	96,016.00	96,016.00
Capex - Milton Road	198,000	198,000	198,000	198,000.00	198,000.00
Capex - Rrg Wickepin Pingelly Slk 7.9-9.0	270,000	270,000	157,486	15,340.00	270,000.00
Crsf Jingaring Road Gravel Resheeting	0	0	0	0.00	0.00
Capex - Wickepin Pingelly Road - Crsf	738,100	738,100	590,480	24,938.28	738,100.00
Capex - Zig Zag Road - Crsf Funding	244,000	244,000	243,999	235,517.93	244,000.00
Footpaths - Construction	12,000	12,000	0	2,300.00	12,000.00
Rennet Street Drainage Flume	91,588	91,588	0	1,577.07	91,588.00
<u>Road Plant Purchases</u>					
Capex - Fuel Pods	2,500	2,500	2,500	2,495.44	2,500.00
Economic Services					
<u>Other Economic Services</u>					
Plant Purchase - Schedule 13	44,400	44,400	25,900	44,826.05	44,400.00
	<u>2,394,691</u>	<u>2,574,399</u>	<u>1,677,931</u>	<u>848,123.99</u>	<u>2,574,399.00</u>
By Class					
Land Held for Resale - Current	0	0	0	0.00	0.00
Land Held for Resale - Non Current	0	0	0	0.00	0.00
Lease Repayments	0	0	0	0.00	0.00
Land	0	0	0	0.00	0.00
Buildings	0	0	0	0.00	0.00
Furniture & Equipment	0	77,269	77,269	77,269.09	77,269.00
Plant & Equipment	126,900	206,900	121,731	84,189.40	206,900.00
Work in Progress - PPE	0	0	0	0.00	0.00
Infrastructure - Roads	1,903,851	1,903,851	1,285,981	573,502.21	1,903,851.00
Infrastructure - Footpaths	12,000	12,000	0	2,300.00	12,000.00
Infrastructure - Kerbs & Drains	91,588	91,588	0	1,577.07	91,588.00
Infrastructure - Parks & Ovals	0	0	0	0.00	0.00
Infrastructure - Bridges	101,888	82,186	82,186	81,279.60	82,186.00
Infrastructure - Other	0	0	0	0.00	0.00
Works in Progress - Recreation Centre	148,464	190,605	107,874	28,006.62	190,605.00
Works in Progress - Aged Care Accommodation	10,000	10,000	2,890	0.00	10,000.00
	<u>2,394,691</u>	<u>2,574,399</u>	<u>1,677,931</u>	<u>848,123.99</u>	<u>2,574,399.00</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 JANUARY 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)		
		2019/20		January 2020 Actual \$	2019/20		January 2020 Actual \$	2019/20		January 2020 Actual \$
		Budget \$	Revised Budget		Budget \$	Revised Budget		Budget \$	Revised Budget	
Asset No										
	Governance									
1037	5 Webb St (Land)	23,000	23,000	0.00	20,000	20,000	0.00	(3,000)	(3,000)	0.00
PCEO18	PCEO18 - CEO Vehicle	40,000	40,000	34,895.42	39,000	39,000	35,958.82	(1,000)	(1,000)	1,063.40
PCEO19	PCEO19 - CEO Vehicle	40,000	40,000	0.00	39,000	39,000	0.00	(1,000)	(1,000)	0.00
PCEO20	PCEO20 - CEO Vehicle	0	40,000	0.00	0	39,000	0.00	0	(1,000)	0.00
DCCS01	DCCS01 - DCCS Vehicle	0	17,500	0.00	0	7,000	0.00	0	(10,500)	0.00
10180	CRC Lot 2 (18) Parade Street-Spec Building	230,600.00	230,600	221,028.69	0	0	0.00	(230,600)	(230,600)	(221,028.69)
10191	CRC Lot 2 (18) Parade Street-Land	16,000.00	16,000	16,000.00	0	0	0.00	(16,000)	(16,000)	(16,000.00)
10173	Lot 602 (38) Sharow St Land	4,753	4,753	4,752.80	0	0	0.00	(4,753)	(4,753)	(4,752.80)
10174	Lot 603(36) Sharow St Land	4,753	4,753	4,752.80	0	0	0.00	(4,753)	(4,753)	(4,752.80)
10289A	Lot 602 (38) and Lot 603 (4 Units only)	115,043	115,043	111,451.72	0	0	0.00	(115,043)	(115,043)	(111,451.72)
	Economic Services									
PCOM1	Community Car	32,000	32,000	32,740.77	22,430	22,430	22,352.73	(9,570)	(9,570)	(10,388.04)
		506,149	563,649	425,622.20	120,430	166,430	58,311.55	(385,719)	(397,218)	(367,310.65)

By Class of Asset		Written Down Value			Sale Proceeds			Profit(Loss)		
		2019/20		January 2020 Actual \$	2019/20		January 2020 Actual \$	2019/20		January 2020 Actual \$
		Budget \$	Revised Budget		Budget \$	Revised Budget		Budget \$	Revised Budget	
Asset No										
	Plant & Equipment									
PCEO18	PCEO18 - CEO Vehicle	40,000	40,000	34,895.42	39,000	39,000	35,959	(1,000)	(1,000)	1,063.40
PCEO19	PCEO19 - CEO Vehicle	40,000	40,000	0.00	39,000	39,000	0	(1,000)	(1,000)	0.00
PCEO20	PCEO20 - CEO Vehicle	0	40,000	0.00	0	39,000	0	0	(1,000)	0.00
DCCS01	DCCS01 - DCCS Vehicle	0	17,500	0.00	0	7,000	0	0	(10,500)	0.00
PCOM1	Community Car	32,000	32,000	32,740.77	22,430	22,430	22,353	(9,570)	(9,570)	(10,388.04)
	Land & Buildings									
10180	CRC Lot 2 (18) Parade Street-Spec Building	230,600	230,600	221,028.69	0	0	0	(230,600)	(230,600)	(221,028.69)
10191	CRC Lot 2 (18) Parade Street-Land	16,000	16,000	16,000.00	0	0	0	(16,000)	(16,000)	(16,000.00)
10173	Lot 602 (38) Sharow St Land	4,753	4,753	4,752.80	0	0	0	(4,753)	(4,753)	(4,752.80)
10174	Lot 603(36) Sharow St Land	4,753	4,753	4,752.80	0	0	0	(4,753)	(4,753)	(4,752.80)
10289A	Lot 602 (38) and Lot 603 (4 Units only)	115,043	115,043	111,451.72	0	0	0	(115,043)	(115,043)	(111,451.72)
1037	5 Webb St (Land)	23,000	23,000	0.00	20,000	20,000	0.00	(3,000)	(3,000)	0.00
		506,149	563,649	425,622.20	120,430	166,430	58,311.55	(385,719)	(397,218)	(367,310.65)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2019/20 Adopted Budget \$	2019/20 Revised Budget \$	January 2020 Actual \$
0		1,063.40
(385,719)	(397,219)	(368,374.05)
(385,719)		(367,310.65)

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 JANUARY 2020

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-19	New Loans		Principal Repayments			Principal Outstanding			Interest Repayments		
		2019/20 Budget \$	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$
Education & Welfare												
Loan 120 - SSL Pingelly Cottage Homes *	174,120	0	0	24,300	24,300	15,941	149,820	149,820	158,179	16,129	16,129	5,320
Recreation & Culture												
Loan 123 - Recreation and Cultural Centre	2,198,286			143,397	143,397	94,599	2,054,889	2,054,889	2,103,687	135,845	135,845	47,862
Loan 124 - Recreation and Cultural Centre		1,200,000	0	22,183	0	0	1,177,817	1,200,000	0	17,820	17,820	0
WATC Short Term Facility	1,200,000		0	1,200,000	1,200,000	0	0	0	1,200,000	29,440	29,440	7,036
	3,572,406	1,200,000	0	1,389,880	1,367,697	110,540	3,382,526	3,404,709	3,461,866	199,234	199,234	60,218

(*) 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-19	New Lease		Principal Repayments			Principal Outstanding			Interest Repayments		
		2019/20 Budget \$	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$
Administration												
Photocopier Lease	77,269	0	0	0	0	11,459	0	0	65,810	0	0	1,279
	77,269	0	0	0	0	11,459	0	0	65,810	0	0	1,279

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 JANUARY 2020

	2019/20 Adopted Budget \$	January 2020 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	35,203	35,203
Amount Set Aside / Transfer to Reserve	515	590
Amount Used / Transfer from Reserve	(10,000)	0
	<u>25,718</u>	<u>35,793</u>
(b) Plant Reserve		
Opening Balance	65,722	65,722
Amount Set Aside / Transfer to Reserve	961	756
Amount Used / Transfer from Reserve	0	0
	<u>66,683</u>	<u>66,478</u>
(c) Building and Recreation Reserve		
Opening Balance	3,747	3,747
Amount Set Aside / Transfer to Reserve	20,006	33
Amount Used / Transfer from Reserve	0	0
	<u>23,753</u>	<u>3,780</u>
(d) Electronic Equipment Reserve		
Opening Balance	3,190	3,190
Amount Set Aside / Transfer to Reserve	4	28
Amount Used / Transfer from Reserve	0	0
	<u>3,194</u>	<u>3,218</u>
(e) Community Bus Reserve		
Opening Balance	11,618	11,618
Amount Set Aside / Transfer to Reserve	56	101
Amount Used / Transfer from Reserve	0	0
	<u>11,674</u>	<u>11,719</u>
(f) Swimming Pool Reserve		
Opening Balance	51,988	51,988
Amount Set Aside / Transfer to Reserve	1,123	453
Amount Used / Transfer from Reserve	0	0
	<u>53,111</u>	<u>52,441</u>
(g) Joint Venture Housing Reserve		
Opening Balance	53,463	53,463
Amount Set Aside / Transfer to Reserve	1,187	0
Amount Used / Transfer from Reserve	(54,650)	(53,463)
	<u>0</u>	<u>0</u>
(h) Refuse Site Rehab/Closure Reserve		
Opening Balance	15,829	15,829
Amount Set Aside / Transfer to Reserve	104	138
Amount Used / Transfer from Reserve	0	0
	<u>15,933</u>	<u>15,967</u>
Total Cash Backed Reserves	<u>200,066</u>	<u>189,396</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 2019 TO 31 JANUARY 2020

	2019/20 Adopted Budget \$	January 2020 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	515	590
Plant Reserve	961	756
Building and Recreation Reserve	20,006	33
Electronic Equipment Reserve	4	28
Community Bus Reserve	56	101
Swimming Pool Reserve	1,123	453
Joint Venture Housing Reserve	1,187	0
Refuse Site Rehab/Closure Reserve	104	138
	<u>23,956</u>	<u>2,099</u>
Transfers from Reserves		
Leave Reserve	(10,000)	0
Plant Reserve	0	0
Building Reserve	0	0
Electronic Equipment Reserve	0	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Joint Venture Housing Reserve	(54,650)	(53,463)
Refuse Site Rehab/Closure Reserve	0	0
	<u>(64,650)</u>	<u>(53,463)</u>
Total Transfer to/(from) Reserves	<u>(40,694)</u>	<u>(51,364)</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 2019 TO 31 JANUARY 2020

	2018/19 B/Fwd Per 2019/20 Budget \$	2018/19 B/Fwd Per Financial Report \$	January 2020 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	191,736	191,736	530,350
Cash - Restricted Unspent Grants	99,356	99,356	421,691
Cash - Restricted Unspent Loans	0	0	(0)
Cash - Restricted Reserves	240,760	240,760	189,396
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	180,395	180,395	383,512
Sundry Debtors	24,386	24,386	83,656
Provision for Doubtful Debts	0	0	0
Gst Receivable	21,955	21,955	14,932
Contract Asset	0	0	0
Loans - clubs/institutions	24,300	24,300	8,359
Accrued Income/Payments In Advance	0	0	0
Investments	0	0	0
Inventories	8,744	8,744	13,345
	<u>791,631</u>	<u>791,631</u>	<u>1,645,243</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)	0	0	-
Sundry Creditors	127	127	127
Accrued Interest On Loans	(74,614)	(74,614)	-
Accrued Salaries & Wages	(23,698)	(23,698)	-
Income In Advance	(90,981)	0	(75,519)
Gst Payable	(9,832)	(9,832)	(2,418)
Payroll Creditors	0	0	-
Contract Liabilities	0	0	-
Performance Obligation Liability	0	0	(343,890)
Prepaid Rates Liability	0	0	(16,413)
Current Lease Liability	0	0	(8,308)
Accrued Expenses	(12,406)	(68,195)	55,789
PAYG Liability	(27,512)	(27,512)	(29,213)
Other Payables	(5,299)	(5,299)	(3,615)
Current Employee Benefits Provision	(282,570)	(282,570)	(282,570)
Current Loan Liability	(1,367,697)	(1,367,697)	(1,257,157)
	<u>(1,894,482)</u>	<u>(1,859,290)</u>	<u>(1,963,187)</u>
NET CURRENT ASSET POSITION	(1,102,851)	(1,067,659)	(317,945)
Less: Cash - Reserves - Restricted	(240,760)	(240,760)	(189,396)
Less: Cash - Unspent Grants/Loans - Fully Restricted	0	0	0
Less: Current Loans - Clubs / Institutions	(24,300)	(24,300)	(8,359)
Less: Investments	0	0	0
Add Back : Component of Leave Liability not Required to be Funded	282,570	282,570	282,570
Add Back : Current Loan Liability	1,367,697	1,367,697	1,257,157
Add Back : Current Lease Liability	0	0	8,308
Adjustment in Accounting policies	0	0	90,981
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>282,356</u>	<u>317,548</u>	<u>1,123,315.49</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 JANUARY 2020

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2019/20 Rate Revenue \$	2019/20 Interim Rates \$	2019/20 Back Rates \$	2019/20 Total Revenue \$	2019/20 Budget \$
General Rate								
GRV - Residential	0.120060	322	3,678,844	441,682	(99)	(117)	441,466	439,884
GRV - Rural Residential	0.120060	66	816,816	98,067	94	14	98,175	98,067
GRV - Commercial/Industrial	0.120060	29	412,252	49,495	0	0	49,495	39,744
GRV - Townsites	0.120060	12	144,560	17,356	0	0	17,356	17,356
UV - Broadacre Rural	0.010340	247	130,804,500	1,352,519	(497)	0	1,352,022	1,352,447
Sub-Totals		676	135,856,972	1,959,119	(502)	(103)	1,958,514	1,947,498
Minimum Rates	Minimum \$							
GRV - Residential	900	62	96,900	55,800	0	0	55,800	55,800
GRV - Rural Residential	900	23	52,909	20,700	0	0	20,700	20,700
GRV - Commercial/Industrial	900	11	36,200	9,900	0	0	9,900	12,600
GRV - Townsites	900	8	44,160	7,200	0	0	7,200	7,200
UV - Broadacre Rural	900	45	2,753,000	40,500	0	0	40,500	40,500
Sub-Totals		149	2,983,169	134,100	0	0	134,100	136,800
Ex Gratia Rates							2,092,614	2,084,298
Movement in Excess Rates							214	240
							(26,037)	0
Total Amount of General Rates							2,066,791	2,084,538
Specified Area Rates							0	0
Total Rates							2,066,791	2,084,538

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 2019 TO 31 JANUARY 2020

Municipal Funds Restricted Cash - Bonds and Deposits

Detail	Balance 01-Jul-19 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Transport Licensing	0	213,686	(213,686)	0
BCITF Levy	0	0	0	0
Rates	0	0	0	0
Funds Held on Behalf of Groups	40	0	0	40
Unclaimed Monies	1,052	0	0	1,052
Builders Registration Board	0	0	0	0
Social Club	0	0	0	0
Nomination Deposits	0	160	(160)	0
Bond Monies (Including Key Deposits)	7,150	870	(1,946)	6,074
	<u>8,242</u>	<u>214,716</u>	<u>(215,792)</u>	<u>7,166</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 JANUARY 2020

8. OPERATING STATEMENT

	January 2020 Actual \$	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
OPERATING REVENUES				
Governance	52,383	68,683	38,385	80,098
General Purpose Funding	2,420,839	2,760,042	2,742,245	3,307,592
Law, Order, Public Safety	36,936	71,264	70,802	94,360
Health	967	1,636	1,636	1,526
Education and Welfare	14,016	28,425	28,425	12,737
Housing	0	0	0	0
Community Amenities	182,146	199,640	211,850	210,008
Recreation and Culture	28,272	70,487	57,285	735,338
Transport	737,136	2,396,800	2,336,897	938,651
Economic Services	37,287	45,820	45,820	25,394
Other Property and Services	31,246	51,227	51,227	48,273
TOTAL OPERATING REVENUE	3,541,228	5,694,024	5,584,572	5,453,978
OPERATING EXPENSES				
Governance	452,028	634,768	669,607	544,118
General Purpose Funding	128,665	198,531	198,531	174,790
Law, Order, Public Safety	163,976	236,557	236,557	232,566
Health	76,009	145,955	140,955	112,673
Education and Welfare	106,768	128,363	119,363	67,615
Housing	0	0	0	0
Community Amenities	212,167	416,833	417,533	380,608
Recreation & Culture	891,607	1,366,116	1,383,936	1,310,318
Transport	1,493,314	2,829,541	2,817,866	2,916,697
Economic Services	183,013	314,988	314,988	237,135
Other Property and Services	141,737	(37,687)	26,164	114,281
TOTAL OPERATING EXPENSE	3,849,284	6,233,965	6,325,500	6,090,801
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>(308,056)</u>	<u>(539,941)</u>	<u>(740,928)</u>	<u>(636,823)</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 JANUARY 2020

9. STATEMENT OF FINANCIAL POSITION

	January 2020 Actual \$	2018/19 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	1,141,438	531,852
Investments Current	5,000	5,000
Trade and Other Receivables	490,460	251,036
Inventories	13,345	8,744
Trust at Bank	7,166	8,242
TOTAL CURRENT ASSETS	1,657,409	804,874
NON-CURRENT ASSETS		
Other Receivables	219,278	219,278
Inventories	0	0
Property, Plant and Equipment	19,550,700	20,141,783
Infrastructure	66,951,543	67,451,711
Investments Non Current	52,551	52,551
TOTAL NON-CURRENT ASSETS	86,774,072	87,865,323
TOTAL ASSETS	88,431,481	88,670,197
CURRENT LIABILITIES		
Trade and Other Payables	423,460	209,023
Long Term Borrowings	1,257,157	1,367,697
Provisions	329,149	329,149
Trust Liability	7,166	8,242
TOTAL CURRENT LIABILITIES	2,016,932	1,914,111
NON-CURRENT LIABILITIES		
Trade and Other Payables	57,503	0
Long Term Borrowings	2,204,709	2,204,709
Provisions	96,091	96,091
TOTAL NON-CURRENT LIABILITIES	2,358,303	2,300,800
TOTAL LIABILITIES	4,375,235	4,214,911
NET ASSETS	84,056,246	84,455,286
EQUITY		
Retained Surplus	32,243,044	32,590,720
Reserves - Cash Backed	189,396	240,760
Revaluation Surplus	51,623,806	51,623,806
TOTAL EQUITY	84,056,246	84,455,286

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 JANUARY 2020

10. FINANCIAL RATIOS

	2019 YTD	2018	2017	2016
Current Ratio	0.62	0.51	2.03	1.05
Operating Surplus Ratio	(0.39)	(0.74)	(0.60)	(0.72)

The above ratios are calculated as follows:

Current Ratio

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

Purpose:

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

Standards:

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

Below Std

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

Std met

A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments.

This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.

NB: Ratio is currently affected by \$1.2M Short Term Borrowing recorded as a current liability.

Adjusted Current Ratio adjusting for this figure is:

** 2.43

Operating Surplus Ratio

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

Purpose:

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

Standards:

Basic Standard is not met less than < 1% (< 0.01)

Below Std

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

Basic Std

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

Adv Std

SHIRE OF PINGELLY RESTRICTED CASH RECONCILIATION 31 January 2020								
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	Restricted Funds Remaining
Harper St Bodey St State Blackspot SBS01	Transport	1235	20,533.20	0.00	0.00	0.00	0.00	20,533.20
Wickepin Pingelly Road 0156 - RRG05 and R2R	Transport	1230	74,800.00	0.00	0.00	0.00	15,340.00	59,460.00
Yenellin Road Upgrade RRG09	Transport	1230	69,386.00	0.00	0.00	14,400.00	3,690.00	51,296.00
Bullaring Road 0157 - RRG12	Transport	1230	57,850.40	0.00	0.00	45,000.00	0.00	12,850.40
Milton Road RRG14 and R2R	Transport	1230	198,000.00	0.00	0.00	0.00	198,000.00	0.00
Aldersyde Pingelly Road R2R	Transport	1230	15,791.00	0.00	0.00	0.00	15,791.00	0.00
Wickepin Pingelly Road CRSF5	Transport	1231	295,240.00	0.00	0.00	0.00	24,938.28	270,301.72
Zig Zag Road CRSF6 and R2R	Transport	1231	211,466.60	0.00	0.00	0.00	211,466.60	0.00
Rennet Street Drainage Flume-Water Corporation	Transport	1250	0.00	0.00	0.00	0.00	0.00	0.00
Lighthouse Project Grant	Administration	0469	9,000.00	0.00	0.00	0.00	1,849.86	7,150.14
WA Bicycle Network Grant	Transport	1262	2,400.00	0.00	0.00	0.00	2,300.00	100.00
Main Roads Bullaring rd Bridge Funding 18/19 c/fwd	Transport	1250	252,000.00	0.00	0.00	170,720.40	81,279.60	0.00
Sub Total								421,691.45
Total Restricted Grant Funds								421,691.45
Available Cash		GL/Job Account	Interest Rate	Maturing				Balance
Municipal Bank	Muni Fund Bank	0111	Variable	N.A.				951,291.18
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								952,041.18
Less Restricted Cash								(421,691.45)
Total Unrestricted Cash								530,349.73

SHIRE OF PINGELLY

ACCOUNTS PAID PRESENTED FOR ENDORSEMENT DECEMBER 2019

EFT NUMBER	DATE	NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	AMOUNT
EFT6558	04/12/2019	GREAT SOUTHERN FUEL SUPPLIES	570L OF UNLEADED PETROL & 9150L OF DIESEL DELIVERED TO SHIRE DEPOT	1		13,163.58
INV D2007753	14/11/2019	GREAT SOUTHERN FUEL SUPPLIES	570L OF UNLEADED PETROL & 9150L OF DIESEL DELIVERED TO SHIRE DEPOT		13,163.58	
EFT6559	06/12/2019	J R & A HERSEY	PPE FOR OUTSIDE STAFF	1		77.42
INV 00046839	25/10/2019	J R & A HERSEY	PPE FOR OUTSIDE STAFF		77.42	
EFT6560	06/12/2019	VISIMAX SAFETY PRODUCTS	BUSH FIRES ACT INFRINGEMENT NOTICE BOOKS	1		107.55
INV 5977	07/11/2019	VISIMAX SAFETY PRODUCTS	BUSH FIRES ACT INFRINGEMENT NOTICE BOOKS		107.55	
EFT6561	06/12/2019	GREAT SOUTHERN FUEL SUPPLIES	REPLACEMENT DISTRIBUTOR CARD - WS	1		2.75
INV 15000515	28/11/2019	GREAT SOUTHERN FUEL SUPPLIES	REPLACEMENT DISTRIBUTOR CARD - WS		2.75	
EFT6562	06/12/2019	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES FROM 05/11/2019 TO 19/11/2019	1		778.16
INV 00150697	05/11/2019	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES FROM JR & A HERSEY 05/11/2019		133.56	
INV J147846	14/11/2019	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES FROM ASPHALT IN A BAG 14/11/2019		125.95	
INV J151876	19/11/2019	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES FROM RCPA 19/11/2019		348.15	
INV J147754	19/11/2019	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES FROM SAMI BITUMEN 19/11/2019		170.50	
EFT6563	06/12/2019	MCINTOSH & SON WA	SPARE KEY & FILTERS FOR SERVICE OF CASE FRONT END LOADER - PN430	1		81.43
INV 1493822	29/07/2019	MCINTOSH & SON WA	FILTERS & SPARE KEY FOR CASE FRONT END LOADER - PN430		127.57	
INV 1493818	29/07/2019	MCINTOSH & SON WA	CREDIT OF - FILTERS FOR SERVICE OF CASE FRONT END LOADER - PN430		-206.37	
INV 1510856	01/11/2019	MCINTOSH & SON WA	FILTERS FOR SERVICE OF CASE FRONT END LOADER - PN430		160.23	
EFT6564	06/12/2019	BRIAN WILLIAMS CARTAGE CONTRACTOR	SUPPLY OF TWO SEMI SIDE TIPPERS TO CART GRAVEL AS PER COUNCIL TENDER 02/2019-2020/CARTAGE OF MATERIALS FOR EARTHWORKS	1		8,316.00
INV 251	18/11/2019	BRIAN WILLIAMS CARTAGE CONTRACTOR	SUPPLY OF TWO SEMI SIDE TIPPERS TO CART GRAVEL AS PER COUNCIL TENDER 02/2019-2020/CARTAGE OF MATERIALS FOR EARTHWORKS		8,316.00	
EFT6565	06/12/2019	AGAPE VENTURES PTY LTD	HEALTH CENTRE MANAGEMENT FEE & DOCTORS VEHICLE ALLOWANCE - NOVEMBER 2019 TO JANUARY 2020	1		23,000.00
INV 28744	08/11/2019	AGAPE VENTURES PTY LTD	HEALTH CENTRE MANAGEMENT FEE - NOVEMBER 2019 TO JANUARY 2020		20,000.00	
INV 5	08/11/2019	AGAPE VENTURES PTY LTD	DOCTOR VEHICLE ALLOWANCE FEE - NOVEMBER 2019 TO JANUARY 2020		3,000.00	

EFT6566	06/12/2019	JMAC ENGINEERING PTY LTD	STEEL FRAMES FOR CEMETERY BENCHES	1		3,740.00
INV 3659	24/11/2019	JMAC ENGINEERING PTY LTD	STEEL FRAMES FOR CEMETERY BENCHES		3,740.00	
EFT6567	06/12/2019	WA CONTRACT RANGER SERVICES	RANGER SERVICES - 11 & 21 NOVEMBER 2019	1		561.00
INV 02430	23/11/2019	WA CONTRACT RANGER SERVICES	RANGER SERVICES - 11 & 21 NOVEMBER 2019		561.00	
EFT6568	06/12/2019	GARPEN PTY LTD	PUMP FOR TANK ON TRUCK - SMALL PLANT	1		360.00
INV SI-00044634	14/11/2019	GARPEN PTY LTD	PUMP FOR TANK ON TRUCK - SMALL PLANT		360.00	
EFT6569	06/12/2019	LOCAL GOVERNMENT PROFESSIONALS	2019-2020 FIRST TIME AFFILIATE MEMBERSHIP - EA	1		69.00
INV 12590	15/11/2019	LOCAL GOVERNMENT PROFESSIONALS	2019-2020 FIRST TIME AFFILIATE MEMBERSHIP - EA		69.00	
EFT6570	06/12/2019	E & MJ ROSHER PTY LTD	PARTS FOR KUBOTA MOWERS - 1EPG726 & 1EPV273	1		600.96
INV 1406652	05/11/2019	E & MJ ROSHER PTY LTD	PARTS FOR KUBOTA MOWERS - 1EPG726 & 1EPV273		600.96	
EFT6571	06/12/2019	STEWART & HEATON CLOTHING CO PTY LTD	BUSH FIRE BRIGADE UNIFORM	1		91.29
INV SIN-312674	11/11/2019	STEWART & HEATON CLOTHING CO PTY LTD	BUSH FIRE BRIGADE UNIFORM		91.29	
EFT6572	06/12/2019	SKIPPER TRUCK PARTS AND AMCAP DISTRIBUTION	ELECTRIC WINDOW SWITCH FOR MITSUBISHI TRUCK - PN133	1		414.33
INV 2767018	14/11/2019	SKIPPER TRUCK PARTS AND AMCAP DISTRIBUTION	ELECTRIC WINDOW SWITCH FOR MITSUBISHI TRUCK - PN133		414.33	
EFT6573	06/12/2019	MYSTICAL PRESENTS	2 LARGE WREATHS - REMEMBRANCE DAY 2019	1		240.00
INV 18	11/11/2019	MYSTICAL PRESENTS	2 LARGE WREATHS - REMEMBRANCE DAY 2019		240.00	
EFT6574	06/12/2019	MATILDA AUTO PARTS	SUPER TUFF GREASE - DEPOT WORKSHOP & FILTERS FOR SERVICE OF CAT GRADER - PN398, FILTERS FOR SERVICE OF HOLDEN CAPTIVA - PN270, AIR FILTERS FOR KOMATSU BACKHOE - PN797	1		449.80
INV 233965	15/11/2019	MATILDA AUTO PARTS	FILTERS FOR SERVICE OF HOLDEN CAPTIVA - PN270, AIR FILTERS FOR KOMATSU BACKHOE - PN797		177.20	
INV 233949	15/11/2019	MATILDA AUTO PARTS	FILTERS FOR SERVICE OF CAT GRADER - PN398, SUPER TUFF GREASE - DEPOT WORKSHOP		272.60	
EFT6575	06/12/2019	LOCAL GOVERNMENT INSURANCE SCHEME	2018-2019 MOTOR VEHICLE PREMIUM ADJUSTMENT	1		4,351.03
INV 062-206384	04/11/2019	LOCAL GOVERNMENT INSURANCE SCHEME	2018-2019 MOTOR VEHICLE PREMIUM ADJUSTMENT		4,351.03	
EFT6576	06/12/2019	REBECCA BILLINGHAM	REIMBURSEMENT - STAFF UNIFORM SFO	1		140.00
INV 261119	26/11/2019	REBECCA BILLINGHAM	REIMBURSEMENT - STAFF UNIFORM SFO		140.00	
EFT6577	06/12/2019	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE - PRESENTATION OF BONDS & DEPOSITS FOR MONTHLY FINANCIAL STATEMENTS	1		66.00
INV 1896	02/12/2019	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE - PRESENTATION OF BONDS & DEPOSITS FOR MONTHLY FINANCIAL STATEMENTS		66.00	
EFT6578	06/12/2019	PINGELLY CAFE	CATERING FOR MEETING 20/11/2019	1		137.50

INV 101	25/11/2019	PINGELLY CAFE	CATERING FOR MEETING 20/11/2019		137.50	
EFT6579	06/12/2019	AGQUIRE RURAL HOLDINGS T/A BROOKTON	ROOF VENT - CARAVAN PARK MAINTENANCE, CABLE TIES - PARTY ON THE OVAL & ANT KILLER - TOWN STREET MAINTENANCE	1		144.51
INV DI276042	22/11/2019	AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL	ROOF VENT - CARAVAN PARK MAINTENANCE, CABLE TIES - PARTY ON THE OVAL & ANT KILLER - TOWN STREET MAINTENANCE		144.51	
EFT6580	06/12/2019	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM 30/10/2019 TO 07/11/2019	1		99.72
INV 0387	03/11/2019	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM - WESTRAC 30/10/2019, MATILDA AUTO 31/10/2019, TRUCKLINE 01/11/2019		35.37	
INV 0388	10/11/2019	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM STEWART & HEATON 05/11/2019, MCINTOSH 05/11/2019, JR & A HERSEY 07/11/2019		64.35	
EFT6581	06/12/2019	AUTOMOTIVE ELECTRICAL & 4WD ACCESSORIES	24V HIGH TONE HORN FOR ISUZU TRUCK & FIVE FUNCTION CRIMPING TOOL	1		81.24
INV 871572	07/11/2019	AUTOMOTIVE ELECTRICAL & 4WD ACCESSORIES	24V HIGH TONE HORN FOR ISUZU TRUCK, FIVE FUNCTION CRIMPING TOOL		81.24	
EFT6582	06/12/2019	COMMERCIAL LOCKSMITHS WA PTY LTD AFT THE	STANDARD FLOOR SPRING NON HOLD-OPEN DOOR CLOSERS PLUS FREIGHT - PRACC	1		649.00
INV 81087	05/11/2019	COMMERCIAL LOCKSMITHS WA PTY LTD AFT THE	STANDARD FLOOR SPRING NON HOLD-OPEN DOOR CLOSERS PLUS FREIGHT - PRACC		649.00	
EFT6583	06/12/2019	EDWARDS MOTORS PTY LTD	WINDSCREEN EXCESS FOR HOLDEN TRAILBLAZER - 0PN	1		300.00
INV M-INV3109	18/11/2019	EDWARDS MOTORS PTY LTD	WINDSCREEN EXCESS FOR HOLDEN TRAILBLAZER - 0PN		300.00	
EFT6584	06/12/2019	PINGELLY COMMUNITY CRAFT CENTRE	CATERING FOR COUNCIL MEETING DINNER - 20/11/2019	1		225.00
INV 10	22/11/2019	PINGELLY COMMUNITY CRAFT CENTRE	CATERING FOR COUNCIL MEETING DINNER - 20/11/2019		225.00	
EFT6585	11/12/2019	LISA BODDY	REIMBURSEMENT - TRAVEL EXPENSES FOR CITIZENSHIP INFO SESSION	1		204.36
INV 04122019	04/12/2019	LISA BODDY	REIMBURSEMENT - TRAVEL EXPENSES FOR CITIZENSHIP INFO SESSION		204.36	
EFT6586	13/12/2019	BOC GASES AUSTRALIA LIMITED	CONTAINER SERVICE - OXYGEN INDUSTRIAL SIZE E2, G, DISSOLVED ACETYLENE SIZE E, G, ARGOSHIELD & OXYGEN MEDICAL SIZE C	1		74.51
INV 4024291682	28/11/2019	BOC GASES AUSTRALIA LIMITED	CONTAINER SERVICE - OXYGEN INDUSTRIAL SIZE E2, G, DISSOLVED ACETYLENE SIZE E, G, ARGOSHIELD & OXYGEN MEDICAL SIZE C		74.51	
EFT6587	13/12/2019	SHERIDAN'S FOR BADGES	NAME BADGE - DEPUTY SHIRE PRESIDENT	1		45.87
INV 78880	29/11/2019	SHERIDAN'S FOR BADGES	NAME BADGE - DEPUTY SHIRE PRESIDENT		45.87	
EFT6588	13/12/2019	ARROW BRONZE	BRONZE MEMORIAL PLAQUE - NICHE WALL	1		309.48
INV 687816	20/11/2019	ARROW BRONZE	BRONZE MEMORIAL PLAQUE - NICHE WALL		309.48	
EFT6589	13/12/2019	WESTRAC EQUIPMENT PTY LTD	TUBE FOR MOTOR GRADER - PN398	1		128.25
INV PI4006800	13/11/2019	WESTRAC EQUIPMENT PTY LTD	TUBE FOR MOTOR GRADER - PN398		117.32	
INV PI4015142	15/11/2019	WESTRAC EQUIPMENT PTY LTD	TUBE FOR MOTOR GRADER - PN398		10.93	
EFT6590	13/12/2019	AUSTRALIA DAY COUNCIL OF W.A.	MEDALLIONS FOR AUSTRALIA DAY 2020 AWARDS	1		156.95
INV INV-0363	04/12/2019	AUSTRALIA DAY COUNCIL OF W.A.	MEDALLIONS FOR AUSTRALIA DAY 2020 AWARDS		156.95	

EFT6591	13/12/2019	EVAN HODGES	COUNCILLOR SITTING FEES - OCTOBER 2019	1		333.33
INV 09122019	09/12/2019	EVAN HODGES	COUNCILLOR SITTING FEES - OCTOBER 2019		333.33	
EFT6592	13/12/2019	AMD CHARTERED ACCOUNTANTS	SIGN OFF OF DEFERRED PENSIONER RATES CERTIFICATION	1		440.00
INV 801696	30/11/2019	AMD CHARTERED ACCOUNTANTS	SIGN OFF OF DEFERRED PENSIONER RATES CERTIFICATION		440.00	
EFT6593	13/12/2019	WHEATBELT ELECTRICS	SUPPLY AND INSTALL SERVICE KIT AT TREATMENT DAM, REPAIRS TO RETICULATION FAULTS AT THE OVAL & CHECK ISSUE WITH TWO WAY LIGHT SWITCH IN MAIN BEDROOM - 17 ELIOT STREET	1		2,039.51
INV 3250	04/12/2019	WHEATBELT ELECTRICS	CHECK ISSUE WITH TWO WAY LIGHT SWITCH IN MAIN BEDROOM - 17 ELIOT STREET		121.55	
INV 3254	07/12/2019	WHEATBELT ELECTRICS	REPAIRS TO RETICULATION FAULTS AT THE OVAL		734.36	
INV 3253	07/12/2019	WHEATBELT ELECTRICS	SUPPLY AND INSTALL SERVICE KIT AT TREATMENT DAM		1,183.60	
EFT6594	13/12/2019	WA CONTRACT RANGER SERVICES	RANGER SERVICES - 25/11/2019 AND 05/12/2019	1		748.00
INV 02463	07/12/2019	WA CONTRACT RANGER SERVICES	RANGER SERVICES - 25/11/2019 AND 05/12/2019		748.00	
EFT6595	13/12/2019	WALLIS COMPUTER SOLUTIONS	AGREEMENTS MONTHLY BILLING - IT'S GOLD, MSA-MIAAS-SOPHOS & BKP DATTO & PLATINUM	1		3,576.10
INV 18865	02/12/2019	WALLIS COMPUTER SOLUTIONS	AGREEMENTS MONTHLY BILLING - MSA-MIAAS-SOPHOS		214.50	
INV 18863	02/12/2019	WALLIS COMPUTER SOLUTIONS	AGREEMENTS MONTHLY BILLING - BKP DATTO & PLATINUM		965.80	
INV 18864	02/12/2019	WALLIS COMPUTER SOLUTIONS	AGREEMENTS MONTHLY BILLING - IT'S GOLD		2,395.80	
EFT6596	13/12/2019	SKIPPER TRUCK PARTS AND AMCAP DISTRIBUTION	BLOWER PARTS FOR MITSUBISHI TIP TRUCK - PN133	1		889.93
INV 2780888	26/11/2019	SKIPPER TRUCK PARTS AND AMCAP DISTRIBUTION	BLOWER PARTS FOR MITSUBISHI TIP TRUCK - PN133		889.93	
EFT6598	13/12/2019	ABCO PRODUCTS PTY LTD	CLEANING PRODUCTS - VARIOUS SHIRE BUILDINGS	1		1,712.00
INV 469691	08/11/2019	ABCO PRODUCTS PTY LTD	CLEANING PRODUCTS - VARIOUS SHIRE BUILDINGS		1,678.12	
INV 469719	08/11/2019	ABCO PRODUCTS PTY LTD	FLOOR CLEANER - ADMIN BUILDING		33.88	
EFT6599	13/12/2019	DEWS EXCAVATIONS	HIRE OF TRUCK & BOBCAT TO CART GRAVEL TO PINGELLY REFUSE SITE	1		858.00
INV 920	24/11/2019	DEWS EXCAVATIONS	HIRE OF TRUCK & BOBCAT TO CART GRAVEL TO PINGELLY REFUSE SITE		858.00	
EFT6600	13/12/2019	JACQUELINE WALTON-HASSELL	COUNCILLOR SITTING FEES - OCTOBER 2019	1		333.33
INV 09122019	09/12/2019	JACQUELINE WALTON-HASSELL	COUNCILLOR SITTING FEES - OCTOBER 2019		333.33	
EFT6601	13/12/2019	BRYAN HOTHAM	COUNCILLOR SITTING FEES - OCTOBER TO DECEMBER 2019	1		1,000.00
INV 09122019	09/12/2019	BRYAN HOTHAM	COUNCILLOR SITTING FEES - OCTOBER TO DECEMBER 2019		1,000.00	
EFT6602	13/12/2019	PINGELLY TYRE SERVICE	REPAIR TYRE FOR MITSUBISHI TIP TRUCK - PN124, SUPPLY TYRES FOR ISUZU TIP TRUCK - PN437 & FORD RANGER - PN172	1		1,925.00

INV 3685	01/12/2019	PINGELLY TYRE SERVICE	SUPPLY TYRES FOR ISUZU TIP TRUCK - PN437 & FORD RANGER - PN172		1,880.00	
INV 3683	01/12/2019	PINGELLY TYRE SERVICE	REPAIR TYRE FOR MITSUBISHI TIP TRUCK - PN124		45.00	
EFT6603	13/12/2019	PETER WOOD	COUNCILLOR SITTING FEES - OCTOBER TO DECEMBER 2019	1		1,000.00
INV 09122019	09/12/2019	PETER WOOD	COUNCILLOR SITTING FEES - OCTOBER TO DECEMBER 2019		1,000.00	
EFT6604	13/12/2019	JACKIE MCBURNEY	DEPUTY PRESIDENT ALLOWANCE & SITTING FEES, COUNCILLOR SITTING FEES - OCTOBER TO DECEMBER 2019	1		1,116.65
INV 09122019	09/12/2019	JACKIE MCBURNEY	COUNCILLOR SITTING FEES - OCTOBER TO DECEMBER 2019, DEPUTY PRESIDENT SITTING FEES - NOVEMBER TO DECEMBER		1,116.65	
EFT6605	13/12/2019	AGQUIRE RURAL HOLDINGS T/A BROOKTON	INSECTICIDE PEST SPRAY 3 IN 1 - REC GROUNDS MAINTENANCE	1		25.50
INV DI276267	29/11/2019	AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL	INSECTICIDE PEST SPRAY 3 IN 1 - REC GROUNDS MAINTENANCE		25.50	
EFT6606	13/12/2019	PINGELLY RECREATION & CULTURAL CENTRE	SENIORS DAY LUNCHEON - 13/11/2019	1		1,250.00
INV 41	14/11/2019	PINGELLY RECREATION & CULTURAL CENTRE	SENIORS DAY LUNCHEON - 13/11/2019		1,250.00	
EFT6607	13/12/2019	PINGELLY IGA EXPRESS	SUPPLIES & REFRESHMENTS FOR VARIOUS SHIRE EVENTS/LOCATIONS	1		342.68
INV 03/7954	11/11/2019	PINGELLY IGA EXPRESS	SUPPLIES & REFRESHMENTS FOR COUNCIL KITCHEN		49.94	
INV 03/7868	11/11/2019	PINGELLY IGA EXPRESS	REFRESHMENTS FOR LEMC MEETING - 12/11/2019		29.94	
INV 03/1184	19/11/2019	PINGELLY IGA EXPRESS	REFRESHMENTS FOR COUNCIL MEETING & CITIZENSHIP CEREMONY - 20/11/2019		93.05	
INV 03/1499	20/11/2019	PINGELLY IGA EXPRESS	SUPPLIES & REFRESHMENTS FOR WORKABILITY CONNECT PRESENTATION AND BREAKFAST - 21/11/2019		122.11	
INV 03/4322	27/11/2019	PINGELLY IGA EXPRESS	GET WELL GIFT FOR STAFF MEMBER		47.64	
EFT6608	13/12/2019	QUEST INNALOO	ACCOMMODATION FROM 17/11/2019 TO 22/11/2019 - WHILE CSO ATTENDING LICENSING TRAINING	1		825.00
INV 4245	22/11/2019	QUEST INNALOO	ACCOMMODATION FROM 17/11/2019 TO 22/11/2019 - WHILE CSO ATTENDING LICENSING TRAINING		825.00	
EFT6609	13/12/2019	PINGELLY SOMERSET ALLIANCE INC	WATER USE CHARGES FROM 16/09/2019 TO 11/11/2019 - PAAA UNITS	1		186.98
INV 130	24/11/2019	PINGELLY SOMERSET ALLIANCE INC	WATER USE CHARGES FROM 16/09/2019 TO 11/11/2019 - PAAA UNITS		186.98	
EFT6610	13/12/2019	ANTHONY OLIVERI	COUNCILLOR SITTING FEES - NOVEMBER TO DECEMBER	1		666.65
INV 09122019	09/12/2019	ANTHONY OLIVERI	COUNCILLOR SITTING FEES - NOVEMBER TO DECEMBER		666.65	
EFT6611	13/12/2019	SNAP MANDURAH - PRINT DESIGN & WEBSITES	DESIGN COVER PAGE ANNUAL REPORT	1		88.00
INV F140-8401	25/11/2019	SNAP MANDURAH - PRINT DESIGN & WEBSITES	DESIGN COVER PAGE ANNUAL REPORT		88.00	
EFT6612	13/12/2019	COVS A DIVISION OF GPC ASIA PACIFIC PTY LTD	TUBE OF AUTO SILICONE FOR KUBOTA MOWER - 1EPG726	1		32.53
INV 1730067332	09/10/2019	COVS A DIVISION OF GPC ASIA PACIFIC PTY LTD	TUBE OF AUTO SILICONE FOR KUBOTA MOWER - 1EPG726		32.53	
EFT6613	13/12/2019	SHIRE OF KOORDA	WHEATBELT SECONDARY FREIGHT NETWORK CO-CONTRIBUTION	1		6,600.00

INV 1920/125	27/11/2019	SHIRE OF KOORDA	WHEATBELT SECONDARY FREIGHT NETWORK CO-CONTRIBUTION		6,600.00	
EFT6614	13/12/2019	SHIRE OF KELLERBERRIN	REIMBURSEMENT - LG CONFERENCE MEALS	1		150.00
INV 4910	20/11/2019	SHIRE OF KELLERBERRIN	REIMBURSEMENT - LG CONFERENCE MEALS		150.00	
EFT6617	13/12/2019	PINGELLY COMMUNITY CRAFT CENTRE	CARAVAN PARK TAKINGS COMMISSION - SCHEDULE 94	1		194.45
INV 94	06/12/2019	PINGELLY COMMUNITY CRAFT CENTRE	CARAVAN PARK TAKINGS COMMISSION - SCHEDULE 94		194.45	
EFT6618	19/12/2019	CWA PUMPHREYS BRIDGE	CATERING FOR DECEMBER 2019 COUNCIL MEETING DINNER	1		252.00
INV 9	11/12/2019	CWA PUMPHREYS BRIDGE	CATERING FOR DECEMBER 2019 COUNCIL MEETING DINNER		252.00	
EFT6619	19/12/2019	J R & A HERSEY	STEEL FLEX GUIDE POSTS - WICKEPIN PINGELLY ROAD, STAFF UNIFORM - VARIOUS CONSUMABLES - SHIRE DEPOT	1		5,627.20
INV 46870	14/11/2019	J R & A HERSEY	STAFF UNIFORMS		840.73	
INV 44740	26/11/2019	J R & A HERSEY	VARIOUS CONSUMABLES - SHIRE DEPOT		589.42	
INV 44741	26/11/2019	J R & A HERSEY	LARGE GOLFER HATS & TAPE MEASURE - SHIRE DEPOT		96.25	
INV 00046595	10/12/2019	J R & A HERSEY	STAFF UNIFORM - DTS		140.80	
INV 46004	12/12/2019	J R & A HERSEY	STEEL FLEX GUIDE POSTS - WICKEPIN PINGELLY ROAD		3,960.00	
EFT6620	19/12/2019	SULLIVAN LOGISTICS PTY LTD	FREIGHT CHARGES FROM JASON SIGNMAKERS 29/11/2019	1		149.44
INV 101145	30/11/2019	SULLIVAN LOGISTICS PTY LTD	FREIGHT CHARGES FROM JASON SIGNMAKERS 29/11/2019		149.44	
EFT6621	19/12/2019	JASON SIGNMAKERS	ORANGE CONES WITH BRAND TO BE USED AT VARIOUS ROAD CONSTRUCTION SITES & BARRIER MESH - PARTY ON THE OVAL	1		719.40
INV 203135	21/11/2019	JASON SIGNMAKERS	ORANGE CONES WITH BRAND TO BE USED AT VARIOUS ROAD CONSTRUCTION SITES		627.00	
INV 203299	25/11/2019	JASON SIGNMAKERS	BARRIER MESH - PARTY ON THE OVAL		92.40	
EFT6622	19/12/2019	WEST COAST SHADE PTY LTD	REPAIRS TO PLAYGROUND SHADE SAIL - MEMORIAL PARK & REPAIRS TO SHADE SAIL & PURCHASE OF TURNBUCKLES - SWIMMING POOL	1		563.20
INV 00010068	21/11/2019	WEST COAST SHADE PTY LTD	REPAIRS TO PLAYGROUND SHADE SAIL - MEMORIAL PARK, REPAIRS TO SHADE SAIL & PURCHASE OF TURNBUCKLES - SWIMMING POOL		563.20	
EFT6623	19/12/2019	BUNNINGS BUILDING SUPPLIES	RETICULATION REQUISITES- PARKS & GARDENS, FERTILISER - MEMORIAL PARK & ENTRANCE KNOB SET - 59 STRATFORD STREET, EXPANDING FOAM FILLER - DEPOT BUILDING MAINTENANCE, RAKES - PARKS & GARDENS CREW	1		412.52
INV 2432/011038	20/11/2019	BUNNINGS BUILDING SUPPLIES	EXPANDING FOAM FILLER - DEPOT BUILDING MAINTENANCE, RAKES - PARKS & GARDENS CREW		121.32	
INV 2130/002505	03/12/2019	BUNNINGS BUILDING SUPPLIES	RETICULATION REQUISITES- PARKS & GARDENS, FERTILISER - MEMORIAL PARK & ENTRANCE KNOB SET - 59 STRATFORD STREET		291.20	
EFT6624	19/12/2019	MAJOR MOTORS PTY LTD	PTO SWITCH FOR ISUZU TRUCK - PN483	1		42.64
INV 844157	03/12/2019	MAJOR MOTORS PTY LTD	PTO SWITCH FOR ISUZU TRUCK - PN483		42.64	
EFT6625	19/12/2019	AUSTRALIA POST	GENERAL POSTAGE - NOVEMBER 2019	1		172.04

INV 1009131292	03/12/2019	AUSTRALIA POST	GENERAL POSTAGE - NOVEMBER 2019		172.04	
EFT6626	19/12/2019	PINGELLY PHARMACY	SUPPLIES TO TOP UP FIRST AID KITS	1		232.85
INV 96	03/12/2019	PINGELLY PHARMACY	SUPPLIES TO TOP UP FIRST AID KITS		232.85	
EFT6627	19/12/2019	GREAT SOUTHERN FUEL SUPPLIES	FUEL CARD CHARGES - NOVEMBER 2019	1		1,903.47
INV 30112019	30/11/2019	GREAT SOUTHERN FUEL SUPPLIES	FUEL CARD CHARGES - NOVEMBER 2019 - 0PN, PN01, PN01, PN270, SMALL PLANT		1,903.47	
EFT6628	19/12/2019	SECURITY & KEY DISTRIBUTORS	BILOCK RIM CYLINDER KEYED TO GMK - SWIMMING POOL	1		148.20
INV 83695	08/11/2019	SECURITY & KEY DISTRIBUTORS	BILOCK RIM CYLINDER KEYED TO GMK - SWIMMING POOL		148.20	
EFT6629	19/12/2019	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES FROM FORPARK AUSTRALIA 11/12/2019	1		44.00
INV J153161	12/12/2019	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES FROM FORPARK AUSTRALIA 11/12/2019		44.00	
EFT6630	19/12/2019	AUSTRALIAN TAXATION OFFICE	BAS FOR NOVEMBER 2019	1		26,782.00
INV 21122019	18/12/2019	AUSTRALIAN TAXATION OFFICE	BAS FOR NOVEMBER 2019 - GST INPUT DEBITS, PAYROLL GROUP TAX, GST CREDITS, DIESEL FUEL REBATE, ROUNDING OF RECEIPTS		26,782.00	
EFT6631	19/12/2019	KEITH THE MAINTENANCE MAN PTY LTD	REDUCE FIRE HAZARD FOR PROPERTY UNDER THE BUSH FIRES ACT (1954) - 41 QUEEN STREET, 8 QUARTZ STREET, 9 STRATFORD STREET, 33 ELIOT STREET	1		1,462.50
INV B0294	11/12/2019	KEITH THE MAINTENANCE MAN PTY LTD	REDUCE FIRE HAZARD FOR PROPERTY UNDER THE BUSH FIRES ACT (1954) - 8 QUARTZ STREET		247.50	
INV B0295	11/12/2019	KEITH THE MAINTENANCE MAN PTY LTD	REDUCE FIRE HAZARD FOR PROPERTY UNDER THE BUSH FIRES ACT (1954) - 9 STRATFORD STREET		225.00	
INV B0296	11/12/2019	KEITH THE MAINTENANCE MAN PTY LTD	REDUCE FIRE HAZARD FOR PROPERTY UNDER THE BUSH FIRES ACT (1954) - 33 ELIOT STREET		247.50	
INV B0297	11/12/2019	KEITH THE MAINTENANCE MAN PTY LTD	REDUCE FIRE HAZARD FOR PROPERTY UNDER THE BUSH FIRES ACT (1954) - 41 QUEEN STREET		742.50	
EFT6632	19/12/2019	CONTRACT AQUATIC SERVICES	POOL MANAGEMENT MONTHLY CONTRACT FEE - NOVEMBER 2019	1		14,400.00
INV SOP002	11/12/2019	CONTRACT AQUATIC SERVICES	POOL MANAGEMENT MONTHLY CONTRACT FEE - NOVEMBER 2019		14,400.00	
EFT6633	19/12/2019	MCINTOSH & SON WA	TEETH, PIN & RETAINERS, PLATE SKID & ASSOCIATED PARTS FOR CASE LOADER- PN430	1		1,507.32
INV 1513214	12/11/2019	MCINTOSH & SON WA	TEETH, PIN & RETAINERS FOR CASE LOADER - PN430		536.71	
INV 1515942	25/11/2019	MCINTOSH & SON WA	PLATE SKID & ASSOCIATED PARTS FOR CASE LOADER- PN430		970.61	
EFT6634	19/12/2019	NARROGIN AUTO ELECTRICS	BLOWER FAN FOR MITSUBISHI TIP TRUCK - PN133	1		238.50
INV 256680	02/12/2019	NARROGIN AUTO ELECTRICS	BLOWER FAN FOR MITSUBISHI TIP TRUCK - PN133		238.50	
EFT6635	19/12/2019	BROOKTON PLUMBING	INSTALL RPZ VALVE & TEST EXISITNG ONE ON FIRE TANK - PRACC	1		2,075.00
INV 5567	04/12/2019	BROOKTON PLUMBING	INSTALL RPZ VALVE & TEST EXISITNG ONE ON FIRE TANK - PRACC		2,075.00	
EFT6636	19/12/2019	GAINSBOROUGH GRAPHICS	BUSINESS CARDS FOR DEPUTY SHIRE PRESIDENT	1		53.00
INV 2642	27/11/2019	GAINSBOROUGH GRAPHICS	BUSINESS CARDS FOR DEPUTY SHIRE PRESIDENT		53.00	

EFT6637	19/12/2019	KENWICK AUTO ELECTRICS	FIX PROBLEM WITH PORTABLE TRAFFIC LIGHTS - PN3256	1		1,078.00
INV 124660	26/11/2019	KENWICK AUTO ELECTRICS	FIX PROBLEM WITH PORTABLE TRAFFIC LIGHTS - PN3256		1,078.00	
EFT6638	19/12/2019	REINFORCED CONCRETE PIPES AUSTRALIA (WA) PTY	CONCRETE PIPES & HEADWALLS - NORTH BANNISTER PINGELLY ROAD MAINTENANCE	1		1,203.46
INV 307194	18/11/2019	REINFORCED CONCRETE PIPES AUSTRALIA (WA) PTY	CONCRETE PIPES & HEADWALLS - NORTH BANNISTER PINGELLY ROAD MAINTENANCE		1,203.46	
EFT6639	19/12/2019	AMPAC DEBT RECOVERY PTY LTD	COMMISSIONS & COSTS - NOVEMBER 2019	1		780.47
INV 61245	30/11/2019	AMPAC DEBT RECOVERY PTY LTD	COMMISSIONS & COSTS - NOVEMBER 2019		780.47	
EFT6640	19/12/2019	CTI SECURITY SERVICES PTY LTD	ALARM MONITORING CHARGES - 01/01/2020 TO 31/03/2020	1		156.01
INV CINS307567	10/12/2019	CTI SECURITY SERVICES PTY LTD	ALARM MONITORING CHARGES - 01/01/2020 TO 31/03/2020		156.01	
EFT6641	19/12/2019	BT EQUIPMENT PTY LTD	COMPENSATION TANK CAP FOR BOMAG ROLLER - PN5965, RADIATOR CAP FOR BOMAG ROLLER - PN132	1		141.03
INV 008458572	22/11/2019	BT EQUIPMENT PTY LTD	COMPENSATION TANK CAP FOR BOMAG ROLLER - PN5965		87.49	
INV 008458656	26/11/2019	BT EQUIPMENT PTY LTD	RADIATOR CAP FOR BOMAG ROLLER - PN132		53.54	
EFT6642	19/12/2019	GENTRONICS	INSPECT AND TEST WELDER GENERATOR	1		364.76
INV S506722	25/11/2019	GENTRONICS	INSPECT AND TEST WELDER GENERATOR		364.76	
EFT6643	19/12/2019	LANDMARK	ASSORTED PARTS & SUPPLIES FOR VARIOUS SHIRE PLANT AND PROPERTIES	1		1,427.12
INV 902337677	05/11/2019	LANDMARK	SHEETS OF RIO MESH FOR DRUM MUSTER YARD		880.00	
INV 902348696	08/11/2019	LANDMARK	NIPPLE & SOCKET - REC GROUNDS MAINTENANCE		20.58	
INV 902363787	14/11/2019	LANDMARK	CONFIDOR FOR THE CONTROL OF BLACK BEETLE AT OVAL		84.62	
INV 902375907	19/11/2019	LANDMARK	GAS BOTTLE FOR BBQ		32.86	
INV 902382510	21/11/2019	LANDMARK	RATCHET STRAPS - DEPOT WORKSHOP		24.68	
INV 902392841	25/11/2019	LANDMARK	BAGS OF RAPID SET CONCRETE TO FIX NEW SEATS IN TO PLACE AT CEMETERY		135.34	
INV 902408170	29/11/2019	LANDMARK	BAGS OF RAPID SET CEMENT TO INSTALL SCHOOL BUS PICK UP SIGNS - WICKEPIN PINGELLY ROAD & YORK WILLIAMS ROAD		84.59	
INV 902408171	29/11/2019	LANDMARK	RATCHET STRAPS FOR PLANT - PN5353, PN437 & PN483		164.45	
EFT6644	19/12/2019	NARROGIN EARTHMOVING AND CONCRETE	CRUSHING WORKS - WICKEPIN PINGELLY ROAD, YENELLIN ROAD & ALDERSYDE PINGELLY ROAD	1		39,600.00
INV 238	30/11/2019	NARROGIN EARTHMOVING AND CONCRETE	CRUSHING WORKS - WICKEPIN PINGELLY ROAD, YENELLIN ROAD & ALDERSYDE PINGELLY ROAD		39,600.00	
EFT6645	19/12/2019	JIM 'S PEST CONTROL PTY LTD	SPIDER SPRAYING - VARIOUS SHIRE BUILDINGS	1		3,619.00

INV 1165	11/12/2019	JIM 'S PEST CONTROL PTY LTD	SPIDER SPRAYING 4 SHIRE STREET, 17 ELIOT STREET, 59 STRATFORD STREET, SHEARING SHED, CARAVAN PARK, OLD ROADS BOARD, PLAYGROUP/DAYCARE, YOUTH CENTRE, TOWN HALL, PRACC, MUSEUM, ROTUNDA MEMORIAL PARK, 9A WEBB STREET, 9B WEBB STREET, 7A WEBB STREET, 7B WEBB STREET, SWIMMING POOL, PUBLIC TOILETS PIONEER PARK, PUBLIC TOILETS CEMETERY, NICHE WALL CEMETERY, RSL HALL, ADMINISTRATION BUILDING, DEPOT BUILDING, DEPOT WORKSHOP, BUS SHED & DEPOT MACHINERY SHED		3,619.00	
EFT6646	19/12/2019	LENIP PTY LTD T/A ASPHALT IN A BAG	BAGS OF OPEN GRADE MIX ASPHALT FOR PATCHING OF BITUMEN STREETS AND ROADS	1		1,072.50
INV 1089	13/11/2019	LENIP PTY LTD T/A ASPHALT IN A BAG	BAGS OF OPEN GRADE MIX ASPHALT FOR PATCHING OF BITUMEN STREETS AND ROADS		1,072.50	
EFT6647	19/12/2019	MATILDA AUTO PARTS	ASSORTED PARTS FOR VARIOUS SHIRE PLANT	1		1,872.50
INV 230558	08/07/2019	MATILDA AUTO PARTS	GLOBALMAX PLUS OIL - DEPOT WORKSHOP		935.00	
INV 233406	24/10/2019	MATILDA AUTO PARTS	FILTERS FOR SERVICE OF CONPLANT ROLLER - PN5802		137.70	
INV 234187	25/11/2019	MATILDA AUTO PARTS	COOLANT FOR SHIRE PLANT - DEPOT WORKSHOP		550.00	
INV 234228	27/11/2019	MATILDA AUTO PARTS	FILTERS FOR SERVICE OF ISUZU TRUCK - PN483		126.00	
INV 234297	29/11/2019	MATILDA AUTO PARTS	FILTERS FOR SERVICE OF CAT LOADER - PN568		81.00	
INV 234429	04/12/2019	MATILDA AUTO PARTS	FILTERS FOR SERVICE OF MITSUBISHI TRITON - PN5975		42.80	
EFT6648	19/12/2019	ACOT500 PTY LTD	TUBES OF DERMA GUARD - DEPOT	1		34.65
INV 4327	02/12/2019	ACOT500 PTY LTD	TUBES OF DERMA GUARD - DEPOT		34.65	
EFT6649	19/12/2019	AQUAMONIX - OCTY WATER PTY LIMITED	SUPPLY AND INSTALL A REPLACEMENT TEMPERATURE/HUMIDITY/BAROMETRIC PRESSURE SENSOR TO EAST PINGELLY WEATHER STATION	1		2,035.00
INV 64373	28/11/2019	AQUAMONIX - OCTY WATER PTY LIMITED	SUPPLY AND INSTALL A REPLACEMENT TEMPERATURE/HUMIDITY/BAROMETRIC PRESSURE SENSOR TO EAST PINGELLY WEATHER STATION		2,035.00	
EFT6650	19/12/2019	PINGELLY TYRE SERVICE	BATTERIES FOR COMMUNITY BUS - PN359	1		340.00
INV 3763	10/12/2019	PINGELLY TYRE SERVICE	BATTERIES FOR COMMUNITY BUS - PN359		340.00	
EFT6651	19/12/2019	BEST CONSULTANTS PTY LTD	BALANCE OF WORK DURING DEFECT PERIOD - PAAA	1		660.00
INV BEST-17037	20/11/2019	BEST CONSULTANTS PTY LTD	BALANCE OF WORK DURING DEFECT PERIOD - PAAA		660.00	
EFT6652	19/12/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	ASSORTED PARTS FOR VARIOUS SHIRE PLANT	1		822.00
INV 1880846	05/11/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	SPARK PLUGS FOR MOWERS		9.50	
INV 1882342	11/11/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	STICK THREAD LOCK FOR MOTOR GRADER - PN398		50.16	
INV 1883314	13/11/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	REPAIRS TO SPLIT HOSE ON CASE LOADER - PN430		127.00	
INV 1883312	13/11/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	AUTO CUT WHIPPER SNIPPER HEADS - SMALL PLANT		78.08	
INV 1883311	13/11/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	THERMOSTAT, HOSES & SEALS FOR JOHN DEERE TRACTOR - PN203		265.14	

INV 1884991	19/11/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	AUTO CUT WHIPPER SNIPPER HEADS & ORANGE NYLON LINE		123.73	
INV 1885708	20/11/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	FITTINGS FOR FUEL POD		122.74	
INV 1890442	29/11/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	ROLL OF NYLON LINE FOR WHIPPER SNIPPERS		45.65	
EFT6653	19/12/2019	A.D. ENGINEERING INTERNATIONAL PTY LTD	TRSD MODULE FOR SAM TRAILER - PN3211	1		203.50
INV 22294	11/12/2019	A.D. ENGINEERING INTERNATIONAL PTY LTD	TRSD MODULE FOR SAM TRAILER - PN3211		203.50	
EFT6654	19/12/2019	EASTERN HILLS SAWS & MOWERS PTY LTD	SEAL FOR POLE SAW & STOP SWITCH FOR ATOM EDGER - SMALL PLANT	1		41.50
INV 44161#4	28/11/2019	EASTERN HILLS SAWS & MOWERS PTY LTD	SEAL FOR POLE SAW		6.50	
INV 44198#4	06/12/2019	EASTERN HILLS SAWS & MOWERS PTY LTD	STOP SWITCH FOR ATOM EDGER - SMALL PLANT		35.00	
EFT6655	19/12/2019	COLAS WEST AUSTRALIA PTY LTD	DRUMS OF EMULSION - TOWN STREET MAINTENANCE	1		946.00
INV 008135	12/11/2019	COLAS WEST AUSTRALIA PTY LTD	DRUMS OF EMULSION - TOWN STREET MAINTENANCE		946.00	
EFT6656	19/12/2019	KINGS PARK LEGAL	LEGAL ADVICE - ROAD CLOSURE	1		385.00
INV 10775	04/12/2019	KINGS PARK LEGAL	LEGAL ADVICE - ROAD CLOSURE		385.00	
EFT6657	19/12/2019	MCLEODS BARRISTERS AND SOLICITORS	LEGAL ADVICE - PRACC LEASE	1		364.62
INV 111478	29/11/2019	MCLEODS BARRISTERS AND SOLICITORS	LEGAL ADVICE - PRACC LEASE		364.62	
EFT6658	19/12/2019	AGQUIRE RURAL HOLDINGS T/A BROOKTON	VARIOUS PARTS & FIXTURES - ADMIN & CARAVAN PARK BUILDING MAINTENANCE	1		189.12
INV DI276677	10/12/2019	AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS	VARIOUS PARTS & FIXTURES - CARAVAN PARK BUILDING MAINTENANCE		89.63	
INV DI276743	12/12/2019	AGQUIRE RURAL HOLDINGS T/A BROOKTON RURAL TRADERS	VARIOUS PARTS & FIXTURES - ADMIN BUILDING MAINTENANCE		99.49	
EFT6659	19/12/2019	ITR PACIFIC PTY LTD	WEAR STRIPS FOR MOTOR GRADER - PN166	1		645.80
INV 332953	29/11/2019	ITR PACIFIC PTY LTD	WEAR STRIPS FOR MOTOR GRADER - PN166		645.80	
EFT6660	19/12/2019	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM 14/11/2019 TO 06/12/2019	1		330.34
INV 0390	24/11/2019	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM - MCINTOSH & SONS 14/11/2019, GARPEN PTY 18/11/2019, MATILDA AUTO 19/11/2019, STEWART & HEATON 20/11/2019, PATHWEST 21/11/2019, AEGA 22/11/2019		109.56	
INV 0391	01/12/2019	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM - BT EQUIPMENT 27/11/2019, MATILDA AUTO 28/11/2019, JR & A HERSEY 29/11/2019		34.60	
INV 0392	08/12/2019	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM - MCINTOSH & SON 27/11/2019, ITR 03/12/2019, MATILDA AUTO 03/12/2019, JR & A HERSEY 04/12/2019, MAJOR MOTORS 04/12/2019, VISION SAFE 05/12/2019, EAST HILLS SAWS & MOTORS 05/12/2019, MATILDA AUTO 05/12/2019, JR & A HERSEY 06/12/2019		186.18	
EFT6661	19/12/2019	AUTOMOTIVE ELECTRICAL & 4WD ACCESSORIES	50 AMP HEAVY DUTY CONNECTOR FOR ISUZU TRAY TOP - PN483	1		21.43

INV 873075	21/11/2019	AUTOMOTIVE ELECTRICAL & 4WD ACCESSORIES	50 AMP HEAVY DUTY CONNECTOR FOR ISUZU TRAY TOP - PN483		21.43	
EFT6662	19/12/2019	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL COMMISSIONS FOR NOVEMBER 2019	1		56.65
INV BSLNOV201	13/12/2019	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL COMMISSIONS FOR NOVEMBER 2019		56.65	
EFT6663	19/12/2019	PINGELLY SOMERSET ALLIANCE INC	PAYMENT OF SHAROW STREET RENT PAID 2019/20	1		4,800.60
INV 11122019	11/12/2019	PINGELLY SOMERSET ALLIANCE INC	PAYMENT OF SHAROW STREET RENT PAID 2019/20		4,800.60	
EFT6664	19/12/2019	TRAFFIC FORCE	GENERIC TRAFFIC MANAGEMENT PLAN - ZIG ZAG ROAD	1		730.40
INV 17738	29/11/2019	TRAFFIC FORCE	GENERIC TRAFFIC MANAGEMENT PLAN - ZIG ZAG ROAD		730.40	
EFT6665	19/12/2019	SAM KEMPTON	REIMBURSEMENT - PURCHASE OF GIFT CARDS FOR CHRISTMAS LIGHTS COMPETITION	1		473.35
INV 18122019	18/12/2019	SAM KEMPTON	REIMBURSEMENT - PURCHASE OF GIFT CARDS FOR CHRISTMAS LIGHTS COMPETITION		473.35	
EFT6666	19/12/2019	OFFICE OF THE AUDITOR GENERAL	ATTEST AUDIT FOR YEAR ENDING 30 JUNE 2019	1		25,300.00
INV 189/2020	26/11/2019	OFFICE OF THE AUDITOR GENERAL	ATTEST AUDIT FOR YEAR ENDING 30 JUNE 2019		25,300.00	
EFT6667	19/12/2019	LANDGATE	GRV CHARGEABLE SCHEDULE NO: G2019/11	1		67.85
INV 352835	28/11/2019	LANDGATE	GRV CHARGEABLE SCHEDULE NO: G2019/11		67.85	
EFT6671	31/12/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN NO. 120 INTEREST & PRINCIPAL PAYMENT - PROVISION OF AGED CARE ACCOMMODATION	1		13,476.31
INV 120	29/12/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN NO. 120 INTEREST & PRINCIPAL PAYMENT - PROVISION OF AGED CARE ACCOMMODATION		13,476.31	
EFT TOTAL						245,524.58
CHEQUE NUMBER	DATE	NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	AMOUNT
24731	06/12/2019	TELSTRA	TELSTRA MOBILE CHARGES PLUS NEW HANDSET/DATA DEVICE & WIRELESS M2M DATA PLAN	1		1,068.98
INV 20112019	20/11/2019	TELSTRA	WIRELESS M2M DATA PLAN - 0419 821 359		2.99	
INV 23112019	23/11/2019	TELSTRA	TELSTRA MOBILE CHARGES - CEO, PAO, PM & DCCS, DTS & WS PLUS NEW HANDSET/DATA DEVICE		1,065.99	
24732	06/12/2019	WATER CORPORATION	WATER USE AND SERVICE CHARGES 13/09/2019 TO 11/11/2019 - STANDPIPE AT 1 PARAGON STREET	1		1,495.87
INV 21112019	21/11/2019	WATER CORPORATION	WATER USE AND SERVICE CHARGES 13/09/2019 TO 11/11/2019 - STANDPIPE AT 1 PARAGON STREET		1,495.87	
24733	13/12/2019	DAVID INNES FREEBAIRN	DEPUTY PRESIDENT ALLOWANCE & SITTING FEES - OCTOBER TO DECEMBER 2019	1		1,058.30
INV 09122019	09/12/2019	DAVID INNES FREEBAIRN	DEPUTY PRESIDENT ALLOWANCE & SITTING FEES - OCTOBER TO DECEMBER 2019		1,058.30	

24734	13/12/2019	SYNERGY	POWER ACCOUNT CHARGES 12/09/2019 TO 18/11/2019 - LOT 491 SOMERSET STREET	1		177.96
INV 2096818638	27/11/2019	SYNERGY	POWER ACCOUNT CHARGES 12/09/2019 TO 18/11/2019 - LOT 491 SOMERSET STREET		177.96	
24735	13/12/2019	WILLIAM VINCENT MULRONEY	PRESIDENTIAL ALLOWANCE & SITTING FEES - OCTOBER TO DECEMBER 2019	1		2,800.00
INV 09122019	09/12/2019	WILLIAM VINCENT MULRONEY	PRESIDENTIAL ALLOWANCE & SITTING FEES - OCTOBER TO DECEMBER 2019		2,800.00	
24736	13/12/2019	KACEY ELIZABETH HASTINGS	COUNCILLOR SITTING FEES - OCTOBER TO DECEMBER 2019	1		1,000.00
INV 09122019	09/12/2019	KACEY ELIZABETH HASTINGS	COUNCILLOR SITTING FEES - OCTOBER TO DECEMBER 2019		1,000.00	
24737	13/12/2019	WILKON BUILDING SERVICES	REIMBURSEMENT - SEPTIC APPLICATION FEE DUE TO BEING CHARGED TWICE	1		236.00
INV 05122019	05/12/2019	WILKON BUILDING SERVICES	REIMBURSEMENT - SEPTIC APPLICATION FEE DUE TO BEING CHARGED TWICE		236.00	
24738	19/12/2019	TELSTRA	TELSTRA ONLINE SMS MESSAGING - 21/10/2019 & 04/11/2019	1		0.50
INV 02122019	02/12/2019	TELSTRA	TELSTRA ONLINE SMS MESSAGING - 21/10/2019 & 04/11/2019		0.50	
24739	19/12/2019	SHIRE OF PINGELLY	BSL COMMISSIONS FOR NOVEMBER 2019	1		5.00
INV BSLCOMNC	13/12/2019	SHIRE OF PINGELLY	BSL COMMISSIONS FOR NOVEMBER 2019		5.00	
24740	19/12/2019	TELSTRA DCR & M	REPAIRS TO DAMAGED CABLE AT CORNER OF MERWANGA & ZIG ZAG ROADS WEST PINGELLY 08/11/2019	1		1,600.97
INV PM344480	12/12/2019	TELSTRA DCR & M	REPAIRS TO DAMAGED CABLE AT CORNER OF MERWANGA & ZIG ZAG ROADS WEST PINGELLY 08/11/2019		1,600.97	
24741	19/12/2019	SYNERGY	SHIRE STREETLIGHT CHARGES FROM 25/10/2019 TO 24/11/2019	1		2,849.71
INV 2020822816	02/12/2019	SYNERGY	SHIRE STREETLIGHT CHARGES FROM 25/10/2019 TO 24/11/2019		2,849.71	
24742	19/12/2019	THE HONDA SHOP	CABLE & BLADE KIT FOR MOWERS	1		72.70
INV 184104	21/11/2019	THE HONDA SHOP	CABLE & BLADE KIT FOR MOWERS		72.70	
CHEQUE TOTAL						12,365.99
PAYROLL	DATE	NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	AMOUNT
EFT6597	13/12/2019	SHIRE OF PINGELLY SOCIAL CLUB	PAYROLL DEDUCTIONS	1		20.00
EFT6615	13/12/2019	WEST AUSTRALIAN SHIRE COUNCILS & MUNICIPAL ROAD BOARDS AND PARKS LGRCEU	PAYROLL DEDUCTIONS	1		102.50
EFT6616	13/12/2019	AUSTRALIAN SERVICES UNION OF WA	PAYROLL DEDUCTIONS	1		25.90
EFT6668	20/12/2019	SHIRE OF PINGELLY SOCIAL CLUB	PAYROLL DEDUCTIONS	1		20.00

EFT6669	20/12/2019	WEST AUSTRALIAN SHIRE COUNCILS & MUNICIPAL ROAD BOARDS AND PARKS LGRCEU	PAYROLL DEDUCTIONS	1		102.50
EFT6670	20/12/2019	AUSTRALIAN SERVICES UNION OF WA	PAYROLL DEDUCTIONS	1		25.90
DD10992.1	10/12/2019	AUSTRALIAN SUPER ADMINISTRATION	PAYROLL DEDUCTIONS	1		1,783.07
DD10992.2	10/12/2019	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	PAYROLL DEDUCTIONS	1		6,058.93
DD10992.3	10/12/2019	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		691.08
DD10992.4	10/12/2019	AMP LIFE LIMITED	SUPERANNUATION CONTRIBUTIONS	1		304.73
DD10992.5	10/12/2019	MLC	SUPERANNUATION CONTRIBUTIONS	1		134.59
DD11026.1	24/12/2019	AUSTRALIAN SUPER ADMINISTRATION	PAYROLL DEDUCTIONS	1		1,897.51
DD11026.2	24/12/2019	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	PAYROLL DEDUCTIONS	1		6,081.46
DD11026.3	24/12/2019	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		683.94
DD11026.4	24/12/2019	AMP LIFE LIMITED	SUPERANNUATION CONTRIBUTIONS	1		313.15
DD11026.5	24/12/2019	BT SUPER FOR LIFE	SUPERANNUATION CONTRIBUTIONS	1		12.79
DD11026.6	24/12/2019	MLC	SUPERANNUATION CONTRIBUTIONS	1		139.98
PAYROLL TOTAL						18,398.03
DIRECT DEBIT	DATE	NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	AMOUNT
DD11016.1	14/12/2019	BENDIGO BANK CREDIT CARDS	DCCS CREDIT CARD TRANSACTIONS NOVEMBER 2019	1		3,049.55
INV 141219	14/12/2019	BENDIGO BANK CREDIT CARDS	10.11.2019 - CROWN PROMENADE - CEO CONFERENCE EXPENSES LG PROFESSIONALS ANNUAL CONFERENCE \$469.57 12.11.2019 - DAVID JONES MANDURAH - COUNCILLORS LEAVING PRESENT \$150.00 12.11.2019 - LIQUORLAND MANDURAH - COUNCILLORS LEAVING PRESENTS \$68.00 13.11.2019 - BUNNINGS GREENFIELDS - COUNCILLORS LEAVING PRESENT \$150.00 16.11.19 - DMIRS WORKSAFE PERTH - RENEWAL OF HIGH RISK WORK LICENCE FOR JOHN CONNORS \$53.00 16.11.2019 - PINGELLY RECREATION AND CULTURAL CENTRE - COUNCILLORS FAREWELL DINNER \$820.60 20.11.2019 - OFFICEWORKS ONLINE - KENSINGTON PRESENTER FOR LIGHTHOUSE PROJECT \$109.00 29.11.2019 - BENDIGO BANK - CREDIT CARD FEE \$4.00	1	1,824.17	
INV 14122019	14/12/2019	BENDIGO BANK CREDIT CARDS	12.11.2019 - CROWN PROMENADE PERTH - DCCS CONFERENCE EXPENSES LG PROFESSIONALS ANNUAL CONFERENCE \$1,221.38 29.11.2019 - BENDIGO BANK - CREDIT CARD FEE \$4.00	1	1,225.38	
DD11038.1	31/12/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN NO. 123 INTEREST & PRINCIPAL PAYMENT - RECREATION CENTRE LOAN	1		93,080.62

INV 123	31/12/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN NO. 123 INTEREST & PRINCIPAL PAYMENT - RECREATION CENTRE LOAN	1	93,080.62	
DIRECT DEBIT TOTAL						96,130.17
TRUST LICENSING	DATE	NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	AMOUNT
DD10994.1	02/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 02.12.2019	8		570.55
DD10996.1	03/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 03.12.2019	8		54.60
DD10998.1	04/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 04.12.2019	8		860.25
DD11000.1	05/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 05.12.2019	8		376.80
DD11002.1	06/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 06.12.2019	8		6,128.65
DD11009.1	09/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 09.12.2019	8		910.85
DD11011.1	10/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 10.12.2019	8		978.65
DD11013.1	11/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 11.12.2019	8		270.70
DD11015.1	12/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 12.12.2019	8		102.40
DD11020.1	13/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 13.12.2019	8		2,731.15
DD11022.1	16/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 16.12.2019	8		3,054.85
DD11024.1	17/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 17.12.2019	8		629.15
DD11029.1	18/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 18.12.2019	8		197.30
DD11033.1	19/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 19.12.2019	8		224.45
DD11035.1	20/12/2019	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 20.12.2019	8		308.25
LICENSING TOTAL						17,398.60
TRUST NUMBER	DATE	NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	AMOUNT
1971	16/12/2019	SILVERCHAIN	REFUND - HIRE OF COMMUNITY BUS BOND \$100.00	7		100.00
INV T200	20/12/2019	SILVERCHAIN	HIRE OF COMMUNITY BUS 29/11/2019	7	100.00	
TRUST TOTAL						100.00
GRAND TOTAL						389,917.37

SHIRE OF PINGELLY

ACCOUNTS PAID PRESENTED FOR ENDORSEMENT JANUARY 2020

EFT NUMBER	DATE	NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	AMOUNT
EFT6675	17/01/2020	THE WEST AUSTRALIAN	BUSHFIRE DIRECTORY 2019	1		165.00
INV 1028035120191	31/10/2019	THE WEST AUSTRALIAN	BUSHFIRE DIRECTORY 2019		165.00	
EFT6676	17/01/2020	J R & A HERSEY	WORKWEAR ORDER FOR OUTSIDE CREW & CLEANING STAFF	1		5,210.01
INV 47122	02/12/2019	J R & A HERSEY	WORKWEAR ORDER FOR OUTSIDE CREW & CLEANING STAFF		5,210.01	
EFT6677	17/01/2020	ROYAL LIFE SAVING	CODE OF PRACTICE SAFETY ASSESSMENT SERVICE - PINGELLY SWIMMING POOL NOVEMBER 2019	1		533.80
INV 107376	29/11/2019	ROYAL LIFE SAVING	CODE OF PRACTICE SAFETY ASSESSMENT SERVICE - PINGELLY SWIMMING POOL NOVEMBER 2019		533.80	
EFT6678	17/01/2020	WESTRAC EQUIPMENT PTY LTD	TRAVEL TO SITE, FIND ELECTRICAL PROBLEM WITH MOTOR GRADER - PN398	1		3,555.16
INV LT29441	19/12/2019	WESTRAC EQUIPMENT PTY LTD	TRAVEL TO SITE, FIND ELECTRICAL PROBLEM WITH MOTOR GRADER - PN398		3,555.16	
EFT6679	17/01/2020	ST JOHN AMBULANCE AUSTRALIA (WA) INC.	SMALL LEISURE FIRST AID KITS - SHIRE DEPOT & FUSO TIP TRUCK PN133	1		67.68
INV PG4615	18/12/2019	ST JOHN AMBULANCE AUSTRALIA (WA) INC.	SMALL LEISURE FIRST AID KITS - SHIRE DEPOT & FUSO TIP TRUCK PN133		67.68	
EFT6680	17/01/2020	MAJOR MOTORS PTY LTD	GLOVE BOX LID FOR ISUZU TRUCK - PN66	1		42.28
INV 853772	31/12/2019	MAJOR MOTORS PTY LTD	GLOVE BOX LID FOR ISUZU TRUCK - PN66		42.28	
EFT6681	17/01/2020	PINGELLY PHARMACY	HYDRALITE SOLUBLE TABLETS & ICY POLES - DEPOT	1		56.70
INV 56	20/12/2019	PINGELLY PHARMACY	2 BOXES OF HYDRALITE SOLUBLE TABLETS, 2 BOXES OF HYDRALITE ICY POLES		56.70	
EFT6682	17/01/2020	GREAT SOUTHERN FUEL SUPPLIES	FUEL CARD CHARGES - DECEMBER 2019	1		1,391.64
INV 31122019	31/12/2019	GREAT SOUTHERN FUEL SUPPLIES	0PN, PN01, PN761, PN270		1,391.64	
EFT6683	17/01/2020	FORPARK AUSTRALIA	STRAP SWING SEAT - PARK AT QUARTZ STREET	1		83.60
INV 44899	19/12/2019	FORPARK AUSTRALIA	STRAP SWING SEAT - PARK AT QUARTZ STREET		83.60	
EFT6684	17/01/2020	BEST OFFICE SYSTEMS	TRAVEL COSTS TO CHECK PHOTOCOPIER STAPLER ISSUE	1		77.00
INV 566198	16/12/2019	BEST OFFICE SYSTEMS	TRAVEL COSTS TO CHECK PHOTOCOPIER STAPLER ISSUE		77.00	
EFT6685	17/01/2020	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES FROM SILVAN AUSTRALIA 19/11/2019	1		35.75
INV J152056	19/11/2019	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES FROM SILVAN AUSTRALIA 19/11/2019		35.75	

EFT6686	17/01/2020	AUSTRALIAN TAXATION OFFICE	BAS FOR DECEMBER 2019	1		22,390.00
INV 21012020	16/01/2020	AUSTRALIAN TAXATION OFFICE	GST INPUT DEBITS, PAYROLL GROUP TAX, GST CREDITS, DIESEL FUEL REBATE, FBT INSTALMENT, ROUNDING OF RECEIPTS		22,390.00	
EFT6687	17/01/2020	KEITH THE MAINTENANCE MAN PTY LTD	TO CLEAN UP AND REDUCE THE HAZARD ON THE PROPERTY UNDER THE BUSH FIRES ACT (1954) - ST ANNES CATHOLIC CHURCH	1		308.00
INV B0301	19/12/2019	KEITH THE MAINTENANCE MAN PTY LTD	TO CLEAN UP AND REDUCE THE HAZARD ON THE PROPERTY UNDER THE BUSH FIRES ACT (1954) - ST ANNES CATHOLIC CHURCH		308.00	
EFT6688	17/01/2020	CONTRACT AQUATIC SERVICES	MONTHLY CONTRACT FEE - NOVEMBER 2019	1		14,400.00
INV SOPI001	30/10/2019	CONTRACT AQUATIC SERVICES	MONTHLY CONTRACT FEE - NOVEMBER 2019		14,400.00	
EFT6689	17/01/2020	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC BULK WASTE & RECYCLING COLLECTION PLUS SITE MANAGEMENT - 24/09/2019 TO 26/11/2019	1		29,427.78
INV 1002	04/11/2019	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC BULK WASTE & RECYCLING COLLECTION PLUS SITE MANAGEMENT - 24/09/2019 TO 29/10/2019		15,505.26	
INV 1049	02/12/2019	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC BULK WASTE & RECYCLING COLLECTION PLUS SITE MANAGEMENT - 29/10/2019 TO 26/11/2019		13,922.52	
EFT6690	17/01/2020	KLEENHEAT GAS	FACILITY FEE / CYLINDER SERVICE CHARGES - PRACC	1		118.25
INV 4261586	01/12/2019	KLEENHEAT GAS	FACILITY FEE / CYLINDER SERVICE CHARGES - PRACC		118.25	
EFT6691	17/01/2020	RAEWYN STREET	REIMBURSEMENT - LICENSING TRAINING EXPENSES	1		500.85
INV 080120	08/01/2020	RAEWYN STREET	REIMBURSEMENT - LICENSING TRAINING EXPENSES		500.85	
EFT6692	17/01/2020	WA CONTRACT RANGER SERVICES	RANGER SERVICES - 09 & 19/12/2019	1		654.50
INV 02477	21/12/2019	WA CONTRACT RANGER SERVICES	RANGER SERVICES - 09 & 19/12/2019		654.50	
EFT6693	17/01/2020	WALLIS COMPUTER SOLUTIONS	AGREEMENTS MONTHLY BILLING JANUARY 2020	1		3,576.10
INV 19033	07/01/2020	WALLIS COMPUTER SOLUTIONS	BKP DATTO + PLATINUM		965.80	
INV 19026	07/01/2020	WALLIS COMPUTER SOLUTIONS	MSA-MIAAS-SOPHOS		214.50	
INV 19034	07/01/2020	WALLIS COMPUTER SOLUTIONS	ITS GOLD		2,395.80	
EFT6694	17/01/2020	RK ROACH	WABN SHARED USE PATH WAY SURVEY PICKUP & CONTOUR AND FEATURE SURVEY FOR RENNET STREET DRAINAGE FLUME PROJECT	1		4,136.00
INV 191202	20/12/2019	RK ROACH	WABN SHARED USE PATH WAY SURVEY PICKUP AS PER ESTIMATE		2,530.00	
INV 191203	20/12/2019	RK ROACH	CONTOUR AND FEATURE SURVEY FOR RENNET STREET DRAINAGE FLUME PROJECT		1,606.00	
EFT6695	17/01/2020	LANDMARK	SAFETY CAPS, CABLE TIES, CYCLONE RINGLOCK FENCING & STAR PICKETS BARRIER FOR PARTY ON THE OVAL 2019, GAS BOTTLE FOR FORKLIFT & RAPID SET CEMENT - PIONEER PARK MAINTENANCE	1		524.43
INV 902448378	13/12/2019	LANDMARK	SAFETY CAPS & CABLE TIES FOR STEEL POST BARRIER FENCING AT OVAL		56.12	
INV 902453582	16/12/2019	LANDMARK	GAS BOTTLE FOR FORKLIFT		66.83	
INV 902452837	16/12/2019	LANDMARK	RAPID SET CEMENT - PIONEER PARK MAINTENANCE		16.92	

INV 902461968	18/12/2019	LANDMARK	CYCLONE RINGLOCK FENCING & STAR PICKETS BARRIER FOR PARTY ON THE OVAL 2019		384.56	
EFT6696	17/01/2020	C&B SOUTHERN RUN TRANSPORT	FREIGHT CHARGES FROM LUBRIMAXX 28/11/2019	1		41.12
INV 15339	29/11/2019	C&B SOUTHERN RUN TRANSPORT	FREIGHT CHARGES FROM LUBRIMAXX 28/11/2019		41.12	
EFT6697	17/01/2020	ALLSTAMPS	STAMP FOR DIRECTOR TECHNICAL SERVICES PLUS POSTAGE	1		40.05
INV 115236	20/12/2019	ALLSTAMPS	STAMP FOR DIRECTOR TECHNICAL SERVICES PLUS POSTAGE		40.05	
EFT6698	17/01/2020	MOORE STEPHENS (WA) PTY LTD	ATTENDANCE OF DCCS AT BUDGET WORKSHOP 06/03/2020	1		957.00
INV 788	19/12/2019	MOORE STEPHENS (WA) PTY LTD	ATTENDANCE OF DCCS AT BUDGET WORKSHOP 06/03/2020		957.00	
EFT6699	17/01/2020	DAVID MOLNAR	REIMBURSEMENT - HEPATITIS B PRESCRIPTION	1		34.50
INV 15012020	15/01/2020	DAVID MOLNAR	REIMBURSEMENT - HEPATITIS B PRESCRIPTION		34.50	
EFT6700	17/01/2020	DEPARTMENT OF MINES, INDUSTRY REGULATION	BUILDING COMMISSION BSL DEC 2019	1		385.45
INV BSLDEC2019	14/01/2020	DEPARTMENT OF MINES, INDUSTRY REGULATION	BUILDING COMMISSION BSL DEC 2019		385.45	
EFT6701	17/01/2020	LANDGATE	RURAL UV'S CHARGEABLE SCHEDULE: R2019/2	1		67.85
INV 353287	17/12/2019	LANDGATE	RURAL UV'S CHARGEABLE SCHEDULE: R2019/2		67.85	
EFT6702	17/01/2020	PINGELLY COMMUNITY CRAFT CENTRE	CARAVAN PARK TAKINGS COMMISSION - SCHEDULE 95	1		45.72
INV 95	08/01/2020	PINGELLY COMMUNITY CRAFT CENTRE	CARAVAN PARK TAKINGS COMMISSION - SCHEDULE 95		45.72	
EFT6703	24/01/2020	BOC GASES AUSTRALIA LIMITED	CONTAINER SERVICE - OXYGEN INDUSTRIAL SIZE E2 & G, DISSOLVED ACETYLENE SIZE E & G, ARGOSHIELD SIZE G & OXYGEN MEDICAL SIZE C	1		76.97
INV 4024487241	29/12/2019	BOC GASES AUSTRALIA LIMITED	CONTAINER SERVICE - OXYGEN INDUSTRIAL SIZE E2 & G, DISSOLVED ACETYLENE SIZE E & G, ARGOSHIELD SIZE G & OXYGEN MEDICAL SIZE C		76.97	
EFT6704	24/01/2020	J R & A HERSEY	FIRE HOSE FOR SMALL WATER TANK	1		462.00
INV S46857	12/12/2019	J R & A HERSEY	FIRE HOSE FOR SMALL WATER TANK		462.00	
EFT6705	24/01/2020	ECHELON AUSTRALIA PTY LTD	REGIONAL RISK CO-ORDINATOR PROGRAM 2019/20 - 1ST INSTALMENT	1		3,429.80
INV 156-019898	20/12/2019	ECHELON AUSTRALIA PTY LTD	REGIONAL RISK CO-ORDINATOR PROGRAM 2019/20 - 1ST INSTALMENT		3,429.80	
EFT6706	24/01/2020	PINGELLY VOLUNTEER SES UNIT	SES REIMBURSEMENT - JULY TO DECEMBER 2019	1		10,743.97
INV IN000322	13/01/2020	PINGELLY VOLUNTEER SES UNIT	SES REIMBURSEMENT - JULY TO DECEMBER 2019		10,743.97	
EFT6707	24/01/2020	GREAT SOUTHERN FUEL SUPPLIES	10,000L BULK DIESEL DELIVERED TO DEPOT	1		13,801.70
INV 17012020	17/01/2020	GREAT SOUTHERN FUEL SUPPLIES	10,000L BULK DIESEL DELIVERED TO DEPOT		13,801.70	
EFT6708	24/01/2020	PINGELLY GOLF CLUB INC.	SHIRE CHRISTMAS FUNCTION 2019	1		2,750.00
INV 100	10/01/2020	PINGELLY GOLF CLUB INC.	SHIRE CHRISTMAS FUNCTION 2019		2,750.00	

EFT6709	24/01/2020	RAC	RENEWAL OF BUSINESS WISE ASSIST - COMMUNITY BUS PN359	1		106.00
INV 316451	31/12/2019	RAC	RENEWAL OF BUSINESS WISE ASSIST - COMMUNITY BUS PN359		106.00	
EFT6710	24/01/2020	BRIAN WILLIAMS CARTAGE CONTRACTOR	HIRE OF SIDE TIPPERS TO CART GRAVEL - WANDRAA AGRN 822- FD156-WICKIPIN PINGELLY ROAD	1		9,372.00
INV 256	07/01/2020	BRIAN WILLIAMS CARTAGE CONTRACTOR	HIRE OF SIDE TIPPERS TO CART GRAVEL - WANDRAA AGRN 822- FD156-WICKIPIN PINGELLY ROAD		6,072.00	
INV 257	11/01/2020	BRIAN WILLIAMS CARTAGE CONTRACTOR	HIRE OF SIDE TIPPERS TO CART GRAVEL - WANDRAA AGRN 822- FD156-WICKIPIN PINGELLY ROAD,		3,300.00	
EFT6711	24/01/2020	DC & SF SQUIERS	REIMBURSEMENT - HEADLIGHT TORCHES FOR EMERGENCY KITS AT DEPOT	1		89.95
INV 06012020	06/01/2020	DC & SF SQUIERS	REIMBURSEMENT - HEADLIGHT TORCHES FOR EMERGENCY KITS AT DEPOT		89.95	
EFT6712	24/01/2020	JMAC ENGINEERING PTY LTD	REPAIR TO RAKE ON FRONT END LOADER - PN430	1		2,026.80
INV 3632	06/11/2019	JMAC ENGINEERING PTY LTD	REPAIR TO RAKE ON FRONT END LOADER - PN430		2,026.80	
EFT6713	24/01/2020	WA CONTRACT RANGER SERVICES	RANGER SERVICES - 6 & 16 JANUARY 2020	1		561.00
INV 02509	19/01/2020	WA CONTRACT RANGER SERVICES	RANGER SERVICES - 6 & 16 JANUARY 2020		561.00	
EFT6715	24/01/2020	MCPEST PEST CONTROL	BRIDGE TERMITE INSPECTION AND TREATMENT WHERE REQUIRED	1		1,980.00
INV 01187	08/01/2020	MCPEST PEST CONTROL	BRIDGE TERMITE INSPECTION AND TREATMENT WHERE REQUIRED		1,980.00	
EFT6716	24/01/2020	PINGELLY TYRE SERVICE	STRIP & REPAIR TYRE FOR CAT MOTOR GRADER - PN166	1		95.00
INV 3769	17/12/2019	PINGELLY TYRE SERVICE	STRIP & REPAIR TYRE FOR CAT MOTOR GRADER - PN166		95.00	
EFT6717	24/01/2020	AFGRI EQUIPMENT AUSTRALIA PTY LTD	ASSORTED PARTS FOR VARIOUS SHIRE PLANT & BUILDINGS	1		383.67
INV 1891147	03/12/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	ROUND FILES, CHAIN & C/LOOP MINI - CHAINSAWS		64.20	
INV 1892636	10/12/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	BEARINGS FOR WIND DRIVEN VENTILATOR - CARAVAN PARK		25.52	
INV 1893190	11/12/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	POLY GREASE MULTIPURPOSE TUBES FOR CAT GRADER - PN166		93.83	
INV 1894288	16/12/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	FITTING FOR HOSE ON SMALL WATER TANK		49.87	
INV 1894278	16/12/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	BELT FOR KUBOTA RIDE ON MOWER - 1EPV273		25.08	
INV 1894473	16/12/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	BELT FOR MOWER		14.67	
INV 1895351	19/12/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	BELT FOR KUBOTA MOWER - 1EPG726		46.64	
INV 1895908	20/12/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	FAN HOUSING COVER FOR BLOWER		63.86	
EFT6718	24/01/2020	PINGELLY CAFE	CATERING FOR AUSTRALIA DAY BREAKFAST 2020 - 50% ADVANCED PAYMENT	1		1,400.00
INV 8	20/01/2020	PINGELLY CAFE	CATERING FOR AUSTRALIA DAY BREAKFAST 2020 - 50% ADVANCED PAYMENT		1,400.00	
EFT6719	24/01/2020	PINGELLY IGA EXPRESS	SUPPLIES FOR DECEMBER TOOLBOX MEETING & DEPOT KITCHEN	1		336.97

INV 03/8120	06/12/2019	PINGELLY IGA EXPRESS	SUPPLIES & REFRESHMENTS FOR COUNCIL KITCHEN		61.29	
INV 01/5597	09/12/2019	PINGELLY IGA EXPRESS	RUBBISH BIN WITH LID - SHIRE DEPOT		43.19	
INV 01/5613	09/12/2019	PINGELLY IGA EXPRESS	BON BONS FOR 2019 SHIRE CHRISTMAS PARTY		20.50	
INV 03/0145	11/12/2019	PINGELLY IGA EXPRESS	SUPPLIES FOR DEPOT TOOLBOX MEETING - DECEMBER		95.85	
INV 03/2214	16/12/2019	PINGELLY IGA EXPRESS	SUPPLIES FOR ADMIN BUILDING		49.22	
INV 03/3868	20/12/2019	PINGELLY IGA EXPRESS	SUPPLIES FOR DEPOT STAFF FAREWELL		66.92	
EFT6720	24/01/2020	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM 09/12/2019 TO 16/12/2019	1		69.03
INV 0393	15/12/2019	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM - BT EQUIPMENT 09/12/2019, EASTERN HILLS SAWS & MOWERS 09/12/2019, TO PATHWEST 11/12/2019, BT EQUIPMENT 12/12/2019, JR HERSEY 16/12/2019		69.03	
EFT6721	24/01/2020	SAM KEMPTON	REIMBURSEMENT - SUPPLIES PURCHASED FOR AUSTRALIA DAY BREAKFAST 2020	1		193.50
INV 22012020	22/01/2020	SAM KEMPTON	REIMBURSEMENT - SUPPLIES PURCHASED FOR AUSTRALIA DAY BREAKFAST 2020		193.50	
EFT6722	24/01/2020	ELDERS RURAL SERVICES	SAFETY BOOTS - DEPOT STAFF	1		1,579.45
INV 1255	06/12/2019	ELDERS RURAL SERVICES	SAFETY BOOTS - DEPOT STAFF		1,579.45	
EFT6723	24/01/2020	PAULINE TARRANT CONSULTING	WORKPLACE PLAN DEVELOPMENT - ORGANISATIONAL REVIEW COMPONENT	1		2,640.00
INV INV-0212	12/12/2019	PAULINE TARRANT CONSULTING	WORKPLACE PLAN DEVELOPMENT - ORGANISATIONAL REVIEW COMPONENT		2,640.00	
EFT6724	24/01/2020	FORREST PERSONNEL LTD	LIGHTHOUSE PROJECT - WORKSHOPS AND REPORT	1		1,760.00
INV INV-0699	13/01/2020	FORREST PERSONNEL LTD	LIGHTHOUSE PROJECT - WORKSHOPS AND REPORT		1,760.00	
EFT6727	30/01/2020	WESTRAC EQUIPMENT PTY LTD	GLASS FOR DOOR OF CAT GRADER - PN166 & PARTS FOR HYDRAULIC FAN MOTOR IN MOTOR GRADER - PN398	1		852.85
INV PI4168384	08/01/2020	WESTRAC EQUIPMENT PTY LTD	GLASS FOR DOOR OF CAT GRADER - PN166		835.32	
INV PI4208633	22/01/2020	WESTRAC EQUIPMENT PTY LTD	PARTS FOR HYDRAULIC FAN MOTOR IN MOTOR GRADER - PN398		17.53	
EFT6728	30/01/2020	KOMATSU PTY LTD	SHARP RIBBED TEETH FOR KOMATSU LOADER - PN797	1		110.04
INV 001728118	20/01/2020	KOMATSU PTY LTD	SHARP RIBBED TEETH FOR KOMATSU LOADER - PN797		110.04	
EFT6729	30/01/2020	NARROGIN HIRE SERVICE AND RETICULATION	HUNTER POP-UP SPRINKLERS - REC GROUNDS	1		78.00
INV 26124	06/01/2020	NARROGIN HIRE SERVICE AND RETICULATION	HUNTER POP-UP SPRINKLERS - REC GROUNDS		78.00	
EFT6730	30/01/2020	AUSTRALIA POST	GENERAL & RATES POSTAGE FOR DECEMBER 2019	1		261.72
INV 1009216462	03/01/2020	AUSTRALIA POST	GENERAL & RATES POSTAGE FOR DECEMBER 2019		261.72	
EFT6731	30/01/2020	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES FROM EARTH TRACK 08/01/2020 TO 13/01/2020	1		159.50
INV J148206	09/01/2020	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES FROM GEOFABRICS 08/01/2020		44.00	

INV J153812	14/01/2020	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES FROM EARTH TRACK 13/01/2020		71.50	
INV J148043	14/01/2020	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES FROM JASON SIGN MAKERS 13/01/2020		44.00	
EFT6732	30/01/2020	GEOFABRICS AUSTRALASIA PTY LTD	1 ROLL OF FILTERWRAP FOR STONE & ROCK PITCHING - NORTH WANDERING ROAD	1		132.00
INV CD202011687	08/01/2020	GEOFABRICS AUSTRALASIA PTY LTD	1 ROLL OF FILTERWRAP FOR STONE & ROCK PITCHING - NORTH WANDERING ROAD		132.00	
EFT6733	30/01/2020	CONTRACT AQUATIC SERVICES	MONTHLY CONTRACT FEE - JANUARY 2020	1		14,400.00
INV SOPI003	19/12/2019	CONTRACT AQUATIC SERVICES	MONTHLY CONTRACT FEE - JANUARY 2020		14,400.00	
EFT6734	30/01/2020	MCINTOSH & SON WA	FRONT WINDOW GLASS FOR CASE LOADER - PN430	1		488.02
INV 1523650	09/01/2020	MCINTOSH & SON WA	FRONT WINDOW GLASS FOR CASE LOADER - PN430		488.02	
EFT6735	30/01/2020	BRIAN WILLIAMS CARTAGE CONTRACTOR	HIRE OF SIDE TIPPER TO CART GRAVEL - WICKIPIN PINGELLY ROAD	1		5,148.00
INV 260	23/01/2020	BRIAN WILLIAMS CARTAGE CONTRACTOR	HIRE OF SIDE TIPPER TO CART GRAVEL - WICKIPIN PINGELLY ROAD		4,554.00	
INV 261	23/01/2020	BRIAN WILLIAMS CARTAGE CONTRACTOR	HIRE OF SIDE TIPPER TO CART GRAVEL - WICKEPIN PINGELLY ROAD		594.00	
EFT6736	30/01/2020	AGAPE VENTURES PTY LTD	HEPATITIS B SHOT FOR EMPLOYEE WORKING WITH RE-USE WATER	1		70.00
INV 45840	09/01/2020	AGAPE VENTURES PTY LTD	HEPATITIS B SHOT FOR EMPLOYEE WORKING WITH RE-USE WATER		70.00	
EFT6737	30/01/2020	JMAC ENGINEERING PTY LTD	REPAIR TAIL GATE ON MITSUBISHI TIP TRUCK - PN133	1		1,799.33
INV 3691	17/01/2020	JMAC ENGINEERING PTY LTD	REPAIR TAIL GATE ON MITSUBISHI TIP TRUCK - PN133		1,799.33	
EFT6738	30/01/2020	BT EQUIPMENT PTY LTD	MONITORING MODULE FOR STEEL DRUM ROLLER - PN132	1		868.38
INV 008458871	11/12/2019	BT EQUIPMENT PTY LTD	MONITORING MODULE FOR STEEL DRUM ROLLER - PN132		868.38	
EFT6739	30/01/2020	RSEA SAFETY PTY LTD	SQWINCHER SQUEEZE POPS & ELECTROLYTE QWIK STIKS - SHIRE DEPOT	1		109.90
INV 9708508	09/12/2019	RSEA SAFETY PTY LTD	SQWINCHER SQUEEZE POPS & ELECTROLYTE QWIK STIKS - SHIRE DEPOT		109.90	
EFT6740	30/01/2020	SUEZ	SHARPS WASTE BOX SWAP OUT FOR PINGELLY PHARMACY	1		59.40
INV 35333489	31/12/2019	SUEZ	SHARPS WASTE BOX SWAP OUT FOR PINGELLY PHARMACY		59.40	
EFT6741	30/01/2020	MATILDA AUTO PARTS	FILTERS FOR SERVICE OF - ISUZU TIP TRUCK PN66, MITSUBISHI TRITON PN01 & MITSUBISHI TRITON PN5975	1		166.60
INV 234850	06/01/2020	MATILDA AUTO PARTS	FILTERS FOR SERVICE OF MITSUBISHI TRITON - PN01		42.80	
INV 234941	08/01/2020	MATILDA AUTO PARTS	FILTERS FOR SERVICE OF MITSUBISHI TRITON - PN5975		42.80	
INV 235009	10/01/2020	MATILDA AUTO PARTS	FILTERS FOR SERVICE OF ISUZU TIP TRUCK - PN66		81.00	
EFT6742	30/01/2020	PINGELLY TYRE SERVICE	SUPPLY AND FIT TYRES FOR MITSUBISHI TIP TRUCK - PN133	1		916.00
INV 3815	08/01/2020	PINGELLY TYRE SERVICE	SUPPLY AND FIT TYRES FOR MITSUBISHI TIP TRUCK - PN133		916.00	

EFT6743	30/01/2020	PINGELLY CAFE	CATERING FOR AUSTRALIA DAY BREAKFAST 2020 - REMAINING 50%	1		1,400.00
INV 8.1	20/01/2020	PINGELLY CAFE	CATERING FOR AUSTRALIA DAY BREAKFAST 2020 - REMAINING 50%		1,400.00	
EFT6744	30/01/2020	EARTHTRACK GROUP	INGROUND POLE & POST TOP LIGHTS - PRACC	1		2,948.55
INV 5087	10/01/2020	EARTHTRACK GROUP	INGROUND POLE & POST TOP LIGHTS - PRACC		2,948.55	
EFT6745	30/01/2020	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM 04/01/2020 TO 11/01/2020	1		121.88
INV 0394	05/01/2020	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES TO PATHWEST 04/01/2020		10.78	
INV 0395	12/01/2020	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM MAJOR MOTORS 06/01/2020, MATILDA AUTO 08/01/2020, TO STATE LIBRARY 08/01/2020, ITR 10/01/2020, WESTRAC 10/01/2020, ALANCO 11/01/2020		111.10	
EFT6746	30/01/2020	SNAP MANDURAH - PRINT DESIGN & WEBSITES	A4 CUSTOMER SERVICE CHARTER BROCHURES	1		113.64
INV F140-8781	28/01/2020	SNAP MANDURAH - PRINT DESIGN & WEBSITES	A4 CUSTOMER SERVICE CHARTER BROCHURES		113.64	
EFT6747	30/01/2020	EUREKA TRUCK TRAINING PTY LTD	HR ROAD RANGER COURSE - STAFF MEMBER	1		1,350.00
INV 1478	09/01/2020	EUREKA TRUCK TRAINING PTY LTD	HR ROAD RANGER COURSE - STAFF MEMBER		1,350.00	
EFT6748	30/01/2020	LANDGATE	SLIP SUBSCRIPTION SERVICES ANNUAL CHARGE & COPY OF VESTING ORDER A347 - RESERVE 34570	1		1,431.88
INV 66185488	02/01/2020	LANDGATE	SLIP SUBSCRIPTION SERVICES ANNUAL CHARGE		1,405.68	
INV 978183	02/01/2020	LANDGATE	COPY OF VESTING ORDER A347 - RESERVE 34570		26.20	
TOTAL						175,669.72

CHEQUE NUMBER	DATE	NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	AMOUNT
24743	17/01/2020	TELSTRA	TELSTRA ONLINE SMS MESSAGING - 05/11/2019 TO 31/12/2019 PLUS PHONE & MOBILE CHARGES	1		2,766.56
INV 18122019	18/12/2019	TELSTRA	9887 0105, 9887 0047, 9887 0091, 9887 0095, 9887 1066, 9887 1106, 9887 1574, N9713090R, N9730278R, N1940599R, 0437 868 761, 0438 609 392, 0497 046 250, 0427 386 938, 9887 1009, 9887 1500, 0427 852 426, 0428 871 453		1,025.07	
INV 02012020	02/01/2020	TELSTRA	TELSTRA ONLINE SMS MESSAGING - 05/11/2019 TO 31/12/2019		1,741.49	
24744	17/01/2020	SHIRE OF PINGELLY	VEHICLE REGISTRATION RENEWAL - PN3031 & BSL COLLECTIONS COMMISSION - DECEMBER 2019	1		29.00
INV PN3031	06/12/2019	SHIRE OF PINGELLY	VEHICLE REGISTRATION RENEWAL - PN3031		24.00	
INV BSLCOMDEC2	14/01/2020	SHIRE OF PINGELLY	BSL COLLECTIONS COMMISSION - DECEMBER 2019		5.00	
24745	17/01/2020	SYNERGY	SHIRE STREETLIGHT CHARGES - 25/11/2019 TO 24/12/2019	1		2,757.85
INV 2064847661	02/01/2020	SYNERGY	SHIRE STREETLIGHT CHARGES - 25/11/2019 TO 24/12/2019		2,757.85	
24746	22/01/2020	PLEASE PAY CASH - PINGELLY SHIRE	PETTY CASH REIMBURSEMENT 5/11/2019 TO 22/01/2020	1		449.70

INV 22012020	22/01/2020	PLEASE PAY CASH - PINGELLY SHIRE	5/11/2019 - PINGELLY IGA - CARDS FOR EX COUNCILLORS, 7/11/2019 - PINGELLY IGA - NARROGIN OBSERVER, 8/11/2019 - PINGELLY IGA - MILK, 11/11/2019 - PINGELLY IGA - MILK, 12/11/2019 - PINGELLY IGA - DEPOT REFRESHMENTS, 12/11/2019 - PINGELLY IGA - SHOPPING BAG, 12/11/2019 - PINGELLY IGA - ADHESIVE VELCRO FOR MARKET DAY, 12/11/2019 - PINGELLY IGA - ADHESIVE HOOKS FOR MARKET DAY, 12/11/2019 - CAB CHARGE - DCCS CONFERENCE LG PROFESSIONALS, 12/11/2019 - PINGELLY IGA - MILK, 12/11/2019 - PINGELLY IGA - SENIORS EVENT PRIZES, 12/11/2019 - PINGELLY CRAFT SHOP - SENIORS EVENT PRIZES, 12/11/2019 - PINGELLY IGA - POST IT NOTES, 14/11/2019 - PINGELLY IGA - NARROGIN OBSERVER, 19/11/2019 - CITY OF PERTH - SHIRE PRESIDENT PARKING, 21/11/2019 - PINGELLY IGA - NARROGIN OBSERVER, 25/11/2019 - PINGELLY IGA - MILK, 26/11/2019 - PINGELLY IGA - DEPOT REFRESHMENTS, 26/11/2019 - PINGELLY IGA - SHOPPING BAG, 28/11/2019 - INGLEWOOD HOTEL - SFO LUNCH AT RATES OFFICER ASSOCIATION MEETING, 28/11/2019 - PINGELLY IGA - MILK & NARROGIN OBSERVER, 2/12/2019 - PINGELLY IGA - MILK, 2/12/2019 - PINGELLY IGA - DISHWASHER TABLETS FOR CHAMBERS, 5/12/2019 - PINGELLY IGA - MILK & NARROGIN OBSERVER, 9/12/2019 - PINGELLY IGA - COUNCIL SUPPLIES, 10/12/2019 - PINGELLY IGA - MILK, 10/12/2019 - PINGELLY IGA - AIR FRESHENER FOR ADMIN, 12/12/2019 - PINGELLY IGA - NARROGIN OBSERVER, 12/12/2019 - PINGELLY IGA - MILK, 16/12/2019 - PINGELLY IGA - CHOCOLATES FOR CHRISTMAS PARTY, 17/12/2019 - PINGELLY IGA - LEAVING CARD, 17/12/2019 - AUSTRALIA POST - STAMPS FOR POSTAL VOTING, 19/12/2019 - PINGELLY IGA - NARROGIN OBSERVER, 06/01/2020 - PINGELLY IGA - MILK, 22/01/2020 - SHIRE OF PINGELLY - REPLACEMENT DRIVERS LICENCE FOR CLAUDIA BERRY		449.70	
24747	24/01/2020	WATER CORPORATION	WATER USE & SERVICE CHARGES - 11/11/2019 TO 09/01/2020	1		16,482.59
INV 10012020	10/01/2020	WATER CORPORATION	17 ELIOT STREET, 59 STRATFORD STREET, 4 SHIRE STREET, 9A WEBB STREET, 9B WEBB STREET, 7B WEBB STREET, 7A WEBB STREET, DEPOT @ LOT 822 PARAGON STREET, DEPOT @ LOT 827 PARAGON STREET, ADMIN OFFICE @ LOT 80 QUEEN STREET, OLD ROADS BOARD BUILDING @ LOT 202 PEMBERTON STREET, TOWN HALL TOILETS @ LOT 94 PASTURE STREET, DAYCARE @ LOT 810 QUEEN STREET, RSL HALL @ LOT 140-141 PARADE STREET, MUSEUM @ 13 PARADE STREET, TOWN HALL @ 20 PARADE STREET, CARAVAN PARK @ LOT 151-153 QUADRANT STREET, RAILWAY STATION @ LOT 832 QUADRANT STREET, SWIMMING POOL @ LOT 491 PARKER STREET, CEMETERY @ LOT 870 REVIEW STREET, CROQUET CLUB @ LOT 81-82 PARK STREET, MEMORIAL PARK @ LOT 135 PARADE STREET, PARK @ LOT 835 SHAROW STREET, REC GROUNDS @ LOT 482 SOMERSET STREET, PUBLIC STANDPIPE @ LOT 822 PARAGON STREET, PUBLIC STANDPIPE @ SHAROW STREET		16,482.59	
24748	24/01/2020	SYNERGY	SHIRE POWER ACCOUNT CHARGES - 12/11/2019 TO 14/01/2020	1		10,053.64
INV 15012020	15/01/2020	SYNERGY	26 STRATFORD STREET, 9A WEBB STREET, LOT 202 PEMBERTON STREET, 20 QUEEN STREET, INFO BAY - QUADRANT STREET, 7A WEBB STREET, 7B WEBB STREET, 17 ELIOT STREET, 9B WEBB STREET, 9B WEBB STREET, LOT 491 SOMERSET STREET, 17 QUEEN STREET, 3 PARAGON STREET, 20 PARADE STREET, LOT 835 PASTURE STREET, 4 SHIRE STREET, LOT 524 SOMERSET STREET, 15 PARADE STREET, LOT 135 PASTURE STREET, 1 PARAGON STREET, LOC 3033 MARCONI STREET, 24 SHAROW STREET		10,053.64	
24749	30/01/2020	TELSTRA	TELSTRA MOBILE & PHONE ACCOUNT CHARGES - 11/01/2020 TO 10/02/2020	1		974.84
INV 18012020	18/01/2020	TELSTRA	9887 0105, 9887 0047, 9887 0091, 9887 0095, 9887 1066, 9887 1106, 9887 1574, N9713090R, N9730278R, N1940599R, 0437 868 761, 0438 609 392, 0497 046 250, 0419 821 359, 0427 386 938,		974.84	
TOTAL						33,514.18
PAYROLL	DATE	NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	AMOUNT

EFT6672	13/01/2020	SHIRE OF PINGELLY SOCIAL CLUB	PAYROLL DEDUCTIONS	1		20.00
EFT6673	13/01/2020	WEST AUSTRALIAN SHIRE COUNCILS & MUNICIPAL ROAD BOARDS AND PARKS LGRCEU	PAYROLL DEDUCTIONS	1		102.50
EFT6674	13/01/2020	AUSTRALIAN SERVICES UNION OF WA	PAYROLL DEDUCTIONS	1		25.90
EFT6714	24/01/2020	SHIRE OF PINGELLY SOCIAL CLUB	PAYROLL DEDUCTIONS	1		15.00
EFT6725	24/01/2020	WEST AUSTRALIAN SHIRE COUNCILS & MUNICIPAL ROAD BOARDS AND PARKS LGRCEU	PAYROLL DEDUCTIONS	1		102.50
EFT6726	24/01/2020	AUSTRALIAN SERVICES UNION OF WA	PAYROLL DEDUCTIONS	1		25.90
DD11031.1	07/01/2020	AUSTRALIAN SUPER ADMINISTRATION	PAYROLL DEDUCTIONS	1		1,849.91
DD11031.2	07/01/2020	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	PAYROLL DEDUCTIONS	1		6,500.16
DD11031.3	07/01/2020	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		536.11
DD11031.4	07/01/2020	AMP LIFE LIMITED	SUPERANNUATION CONTRIBUTIONS	1		304.28
DD11065.1	21/01/2020	AUSTRALIAN SUPER ADMINISTRATION	PAYROLL DEDUCTIONS	1		1,735.16
DD11065.2	21/01/2020	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	PAYROLL DEDUCTIONS	1		5,936.75
DD11065.3	21/01/2020	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		522.39
DD11065.4	21/01/2020	AMP LIFE LIMITED	SUPERANNUATION CONTRIBUTIONS	1		304.73
TOTAL						17,981.29

DIRECT DEBIT	DATE	NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	AMOUNT
DD11063.1	14/01/2020	BENDIGO BANK CREDIT CARDS	DCCS CREDIT CARD TRANSACTIONS DECEMBER 2019	1		1,200.03
INV 140120	14/01/2020	BENDIGO BANK CREDIT CARDS	13.12.19 - OFFICEWORKS - COMPUTER MONITOR FOR DTS AND CEO \$347.93 14.12.19 - SHELL NORTH BANNISTER - FUEL CEO VEHICLE 0PN \$88.02 18.12.19 - FAMIGLIA GROCER PINGELLY - ENVELOPES SHIRE CHRISTMAS CARDS \$3.00 18.12.19 - BUNNINGS GREENFIELDS - KEYS CUT FOR 7A AND 7B WEBB STREET \$12.40 19.12.19 - KEW BROTHERS - FUEL CEO VEHICLE 0PN \$85.66 21.12.19 - CREATIVE CLOUD IND - ADOBE ANNUAL FEE \$263.87 29.12.19 - UNITED PETROLEUM - FUEL CEO VEHICLE 0PN \$51.35 30.12.19 - BENDIGO BANK - CREDIT CARD FEE \$4.00	1	856.23	
INV 14012020	14/01/2020	BENDIGO BANK CREDIT CARDS	12.12.19 - KINGSIZE MENSWEAR - DCCS UNIFORM \$339.80 14.01.20 - BENDIGO BANK - CREDIT CARD FEE \$4.00	1	343.80	

TOTAL						1,200.03
TRUST LICENSING	DATE	NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	AMOUNT
DD11042.1	06/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 06.01.20	8		2,804.50
DD11044.1	07/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 07.01.20	8		3,503.45
DD11046.1	08/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 08.01.20	8		5,208.00
DD11048.1	09/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 09.01.20	8		85.30
DD11053.1	10/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 10.01.20	8		1,590.90
DD11055.1	13/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 13.01.20	8		3,291.95
DD11057.1	14/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 14.01.20	8		1,686.60
DD11059.1	15/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 15.01.20	8		27.70
DD11061.1	16/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 16.01.20	8		2,834.65
DD11071.1	17/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 17.01.20	8		5,254.45
DD11073.1	20/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 20.01.20	8		1,267.85
DD11075.1	21/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 21.01.20	8		1,298.05
DD11077.1	22/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 22.01.20	8		6,296.60
DD11086.1	23/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 23.01.20	8		505.90
DD11088.1	24/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 24.01.20	8		657.90
DD11090.1	28/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 28.01.20	8		1,355.75
DD11092.1	29/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 29.01.20	8		279.20
DD11094.1	30/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICESNING 30.01.20	8		915.30
DD11096.1	31/01/2020	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 31.01.20	8		548.35
TOTAL						39,412.40
TRUST	DATE	NAME	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	AMOUNT
1972	29/01/2020	PINGELLY ARTS & CRAFT	REFUND - COMMUNITY BUS HIRE BOND	7		100.00
INV T250	23/01/2020	PINGELLY ARTS & CRAFT	HIRE OF COMMUNITY BUS BOND	7	100.00	

1973	29/01/2020	KARMVIR SINGH	REFUND - NOMINATION FOR COUNCIL	7		80.00
INV T272	23/01/2020	KARMVIR SINGH	NOMINATION FOR COUNCIL DECEMBER 2019	7	80.00	
1974	29/01/2020	PETER MICHAEL NARDUCCI	REFUND - NOMINATION FOR COUNCIL	7		80.00
INV T271	23/01/2020	PETER MICHAEL NARDUCCI	NOMINATION FOR COUNCIL DECEMBER 2019	7	80.00	
TOTAL						260.00
GRAND TOTAL						268,037.62

**SHIRE OF PINGELLY
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2020**

**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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SHIRE OF PINGELLY
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 JANUARY 2020

	Note	Budget v Actual		Predicted			Material Variance
		Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)-(d)	
		\$	\$	\$	\$	\$	
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)		282,356	317,548	(55,788)	0	226,568	▼
Revenue from operating activities (excluding rates)							
Operating grants, subsidies and contributions	4.1.3	1,038,067	493,986	83,850	0	1,121,917	▲
Profit on asset disposals	4.1.1	0	1,063	0	0	0	
Fees and charges	4.1.2	333,001	237,434	(11,748)	0	321,253	▼
Interest earnings	4.1.7	45,285	36,488	2,850	0	48,135	▲
Other revenue	4.1.8	82,191	90,344	24,304	0	106,495	▲
		1,498,544	859,316	99,256	0	1,597,800	
Expenditure from operating activities							
Employee costs	4.2.1	(1,528,119)	(889,690)	71,320	0	(1,456,799)	▼
Materials and contracts	4.2.2	(1,312,197)	(691,993)	13,125	0	(1,299,072)	▼
Utility charges	4.2.3	(149,304)	(99,137)	0	0	(149,304)	
Depreciation on non-current assets	4.2.4	(2,472,000)	(1,513,752)	0	0	(2,472,000)	
Interest expenses	4.2.5	(199,234)	(62,476)	15,779	0	(183,455)	▼
Insurance expenses	4.2.6	(180,846)	(178,289)	2,811	0	(178,035)	▼
Loss on asset disposals	4.2.7	(385,719)	(368,374)	(1,000)	0	(386,719)	▲
Other expenditure	4.2.8	(98,081)	(45,574)	0	0	(98,081)	
		(6,325,500)	(3,849,285)	102,035	0	(6,223,465)	
Non-cash amounts excluded from operating activities		2,857,719	1,958,332	78,269	0	2,935,988	▲
Amount attributable to operating activities		(1,686,881)	(714,089)	223,772	0	(1,463,109)	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	4.3.1	2,001,730	615,119	10,196	0	2,011,926	▲
Purchase land held for resale	4.4.1	0	0	0	0	0	
Purchase land and buildings	4.4.2	0	0	0	0	0	
Purchase property, plant and equipment	4.4.3	(126,900)	(84,189)	(80,000)	0	(206,900)	▲
Purchase furniture and equipment	4.4.4	0	(77,269)	(77,269)	0	(77,269)	▲
Purchase and construction of infrastructure-roads	4.4.5	(1,903,851)	(573,502)	0	0	(1,903,851)	
Purchase and construction of infrastructure-kerbs and Drains		(91,588)	(1,577)	0	0	(91,588)	
Purchase and construction of infrastructure-bridges	4.4.10	(101,888)	(81,280)	19,702	0	(82,186)	
Purchase and construction of infrastructure-footpaths		(12,000)	(2,300)	0	0	(12,000)	
Purchase and construction of infrastructure-other	4.4.6	0	0	0	0	0	
Purchase of WIP - Recreation & Culture	4.4.11	(148,464)	(28,007)	(42,141)	0	(190,605)	
Purchase of WIP - Aged Accommodation		(10,000)	0	0	0	(10,000)	
Proceeds from disposal of assets	4.3.2	120,430	58,312	46,000	0	166,430	▲
Amount attributable to investing activities		(272,531)	(174,693)	(123,512)	0	(396,043)	
FINANCING ACTIVITIES							
Repayment of debentures	4.4.8	(1,389,880)	(110,540)	22,183	0	(1,367,697)	▼
Proceeds from new borrowings	4.3.3	1,200,000	0	0	0	1,200,000	
Repayment of Leases	4.4.12	0	(11,459)	(19,766)	0	(19,766)	
Proceeds from self supporting loans	4.3.6	24,300	15,941	0	0	24,300	
Transfers to cash backed reserves (restricted assets)	4.5.10	(23,956)	(2,100)	0	0	(23,956)	
Transfers from cash backed reserves (restricted assets)	4.5.11	64,650	53,463	18,000	0	82,650	▲
Amount attributable to financing activities		(124,886)	(54,695)	20,417	0	(104,469)	
Budget deficiency before general rates		(2,084,298)	(943,476)	120,677	0	(1,963,621)	
Estimated amount to be raised from general rates		2,084,298	2,066,791	(17,507)	0	2,066,791	▼
Closing funding surplus(deficit)	3	0	1,123,315	103,170	0	103,170	▲

SHIRE OF PINGELLY
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31 JANUARY 2020

Note	Budget v Actual		Predicted			Material Variance
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	282,356	317,548	(55,788)	0	226,568	▼
Revenue from operating activities (excluding rates)						
Governance	38,385	52,383	30,298	0	68,683	▲
General purpose funding	657,947	354,045	17,797	0	675,744	▲
Law, order, public safety	70,802	36,936	462	0	71,264	▲
Health	1,636	967	0	0	1,636	
Education and welfare	28,425	14,016	0	0	28,425	
Community amenities	211,850	182,146	(12,210)	0	199,640	▼
Recreation and culture	36,618	19,272	3,006	0	39,624	▲
Transport	355,834	131,017	59,903	0	415,737	▲
Economic services	45,820	37,287	0	0	45,820	
Other property and services	51,227	31,246	0	0	51,227	
	1,498,544	859,315	99,256	0	1,597,800	
Expenditure from operating activities						
Governance	(669,607)	(452,028)	45,339	0	(624,268)	▼
General purpose funding	(198,531)	(128,665)	0	0	(198,531)	
Law, order, public safety	(236,557)	(163,976)	0	0	(236,557)	
Health	(140,955)	(76,009)	(5,000)	0	(145,955)	▲
Education and welfare	(119,363)	(106,768)	(9,000)	0	(128,363)	▲
Community amenities	(417,533)	(212,167)	700	0	(416,833)	▼
Recreation and culture	(1,383,936)	(891,607)	17,820	0	(1,366,116)	▼
Transport	(2,817,866)	(1,493,314)	(11,675)	0	(2,829,541)	▲
Economic services	(314,988)	(183,013)	0	0	(314,988)	
Other property and services	(26,164)	(141,737)	63,851	0	37,687	▼
	(6,325,500)	(3,849,284)	102,035	0	(6,223,465)	
Non-cash amounts excluded from operating activities	2,857,719	1,958,332	78,269		2,935,988	▲
Amount attributable to operating activities	(1,686,881)	(714,089)	223,772	0	(1,463,109)	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	4.3.1 2,001,730	615,119	10,196	0	2,011,926	
Purchase land and buildings	4.4.2 0	0	0	0	0	
Purchase plant and equipment	4.4.3 (126,900)	(84,189)	(80,000)		(206,900)	▲
Purchase furniture and equipment	4.4.4 0	(77,269)	(77,269)	0	(77,269)	▲
Purchase and construction of infrastructure - roads	4.4.5 (1,903,851)	(573,502)	0	0	(1,903,851)	
Purchase and construction of infrastructure - kerbs & drains		(91,588)	0	0	(91,588)	
Purchase and construction of infrastructure - bridges	4.4.10 (101,888)	(81,280)	19,702	0	(82,186)	
Purchase and construction of infrastructure - footpaths		(12,000)	0	0	(12,000)	
Purchase and construction of infrastructure - other	4.4.6 0	0	0	0	0	
Purchase of WIP - Recreation & Culture	4.4.11 (148,464)	(28,007)	(42,141)	0	(190,605)	
Purchase of WIP - Aged Accommodation		(10,000)	0	0	(10,000)	
Proceeds from disposal of assets	4.3.2 120,430	58,312	46,000	0	166,430	▲
Amount attributable to investing activities	(272,531)	(174,693)	(123,512)	0	(396,043)	
FINANCING ACTIVITIES						
Repayment of borrowings	4.4.8 (1,389,880)	(110,540)	22,183		(1,367,697)	▼
Proceeds from new borrowings	4.3.3 1,200,000	0	0		1,200,000	
Repayment of Leases	4.4.12 0	(11,459)	(19,766)		(19,766)	
Proceeds from self supporting loans	4.3.6 24,300	15,941	0		24,300	
Transfers to cash backed reserves (restricted assets)	4.5.10 (23,956)	(2,100)	0	0	(23,956)	
Transfers from cash backed reserves (restricted assets)	4.5.11 64,650	53,463	18,000	0	82,650	▲
Amount attributable to financing activities	(124,886)	(54,695)	20,417	0	(104,469)	
Budget deficiency before general rates	(2,084,298)	(943,476)	120,677	0	(1,963,621)	
Estimated amount to be raised from general rates	2,084,298	2,066,791	(17,507)	0	2,066,791	
Closing Funding Surplus(Deficit)	3 0	1,123,315	103,170	0	103,170	▲

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2020

1. BASIS OF PREPARATION

The budget review report has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget review report are presented below and have been consistently applied unless stated otherwise.

The report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Pingelly controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2019-20 ACTUAL BALANCES

Balances shown in this budget review report as 2019-20 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

ROUNDING OFF FIGURES

All figures shown in this budget review report are rounded to the nearest dollar.

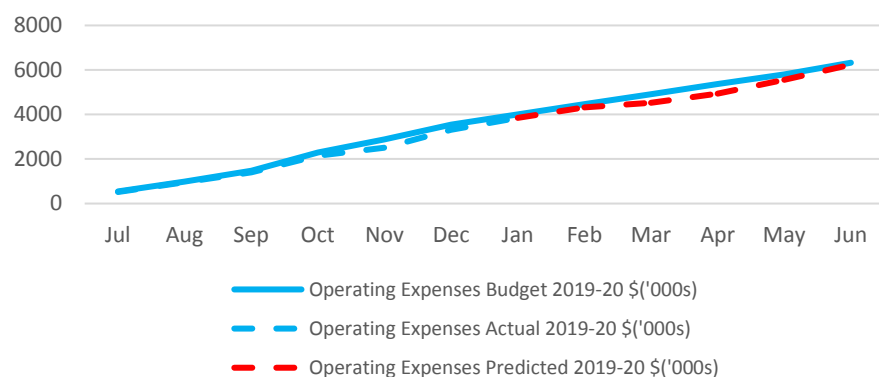
BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

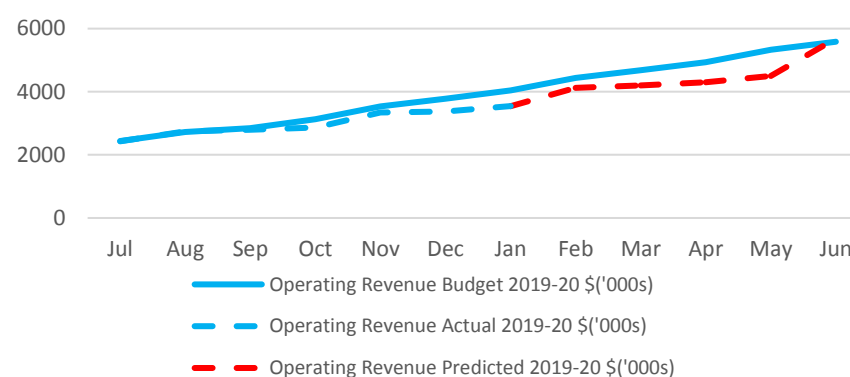
SHIRE OF PINGELLY
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2020

2. SUMMARY GRAPHS - BUDGET REVIEW

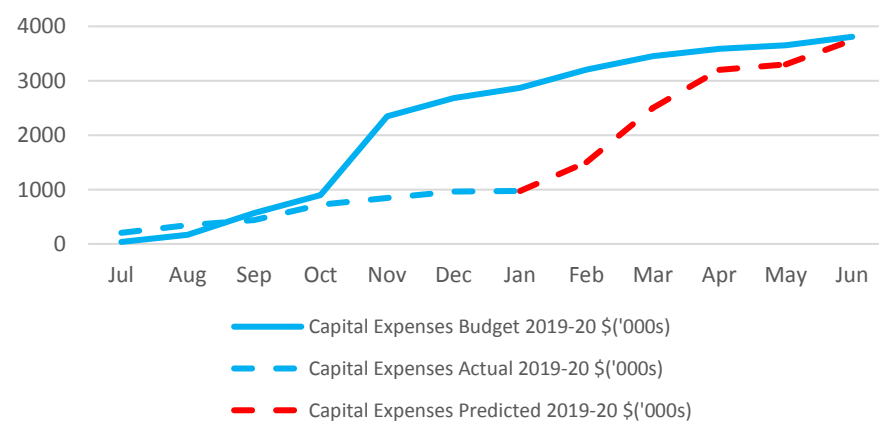
Operating Expenses



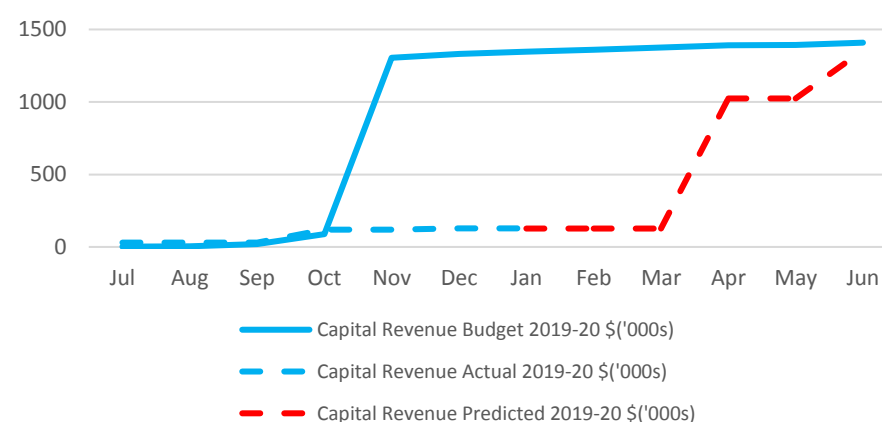
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

SHIRE OF PINGELLY
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2020

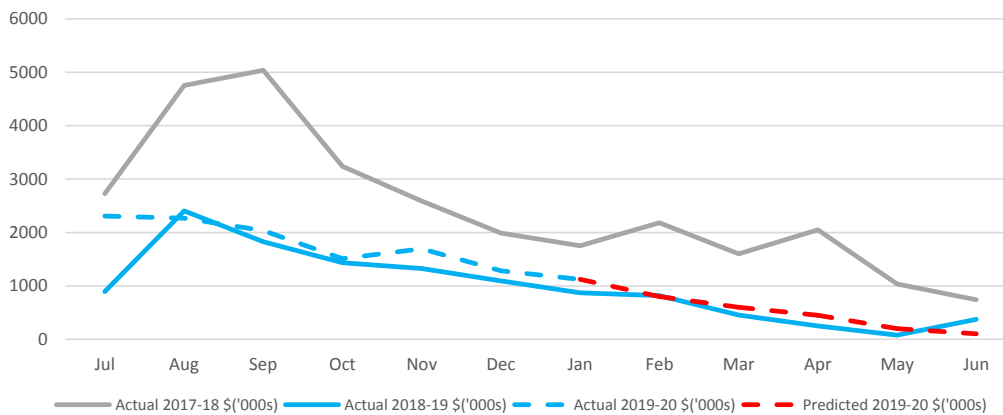
3. NET CURRENT FUNDING POSTION

	2019-20		
Note	This Period	Last Period	Same Period Last Year
	\$	\$	\$
Current assets			
Cash unrestricted	952,041	1,287,616	526,231
Cash restricted	189,396	188,571	241,215
Receivables - rates and rubbish	383,512	656,418	557,721
Receivables - other	98,588	130,917	161,553
Inventories	13,345	9,363	4,589
	1,636,882	2,272,885	1,491,309
Less: current liabilities			
Payables	(1,581,330)	(1,648,184)	(654,452)
Provisions	(282,570)	(282,570)	(303,871)
	(1,863,900)	(1,930,754)	(958,323)
Less: cash restricted Reserves	(189,396)	(188,571)	(241,215)
Adjustments for trust	0	0	8,190
Add back: Current Loan liability	1,257,159	1,257,159	500,000
Add back: Provisions	282,570	282,570	303,871
Net current funding position	1,123,315	1,693,289	1,103,832

3A. NET CURRENT FUNDING POSTION -EXPLANATION OF AMOUNTS EXCLUDED FROM OPERATING ACTIVITIES

	Annual Budget (a)	YTD Actual (b)
	\$	\$
Depreciation on non-current assets	2,472,000	1,513,752
Loss on asset disposals	385,719	368,374
Profit on asset disposals	0	(1,063)
Non-cash amounts excluded from operating activities	2,857,719	1,881,063

Liquidity Over the Year



**SHIRE OF PINGELLY
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2020**

3. COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

**SIGNIFICANT ACCOUNTING POLICIES
CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 Net Current Assets of the budget.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other 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.

INVENTORIES

General

Inventories are measured 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 necessary to make the sale.

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 Shire of Pingelly's operational cycle. In the case of liabilities where the Shire of Pingelly 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 sale where it is held as non-current based on the Shire of Pingelly's intentions to release for sale.

LOANS AND RECEIVABLES

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Pingelly prior to the end of the financial year that are unpaid and arise when the Shire of Pingelly becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Pingelly's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Pingelly's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Pingelly's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Pingelly has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Pingelly 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.

SHIRE OF PINGELLY
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2020

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 PROFIT ON ASSET DISPOSAL		
No Material Variance	0	
4.1.2 FEES AND CHARGES		
Fees and charge are expected to result in \$462 more in registrations	462	
Tip Fees more than budget expectations \$2,100, commercial rubbish charges down \$310	1,790	
Cemetery burial charges expected to be lower than Budget expectations	(14,000)	
4.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS		
General purpose grant higher than Budget \$437,947 to \$453,429	15,482	
Road grant lower than Budget \$172,004 to \$171,469	(535)	
Lighthouse Project Grant	9,000	
WANDRRA Storm Damage income more than Budget expectations	59,903	
4.1.7 INTEREST EARNINGS		
Additional municipal interest due to investment of larger amounts of cash	1,650	
Rates instalment interest higher than budget expectations	1,200	
4.1.8 OTHER REVENUE		
LGIS actual wages refund \$5,369 and scheme member funding \$15,928	21,298	
LGIS Zurich Insurance - good driver rebate \$3,006	3,006	
Predicted Variances Carried Forward	99,256	0
Predicted Variances Brought Forward	99,256	0

SHIRE OF PINGELLY
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2020

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
Savings in administration salaries and wages, superannuation and other employee costs	8,000	
Saving on relocations expenses-governance	3,570	
Savings on relocations expenses-pwov's	5,000	
Saving on employee wages cost WS wages and superannuation expenses-pwov's	54,750	
4.2.2 MATERIAL AND CONTRACTS		
Lighthouse Project grant expenditure	(9,000)	
Change in Accounting Standard remove Photocopier lease charges	21,810	
Increase in doctors vehicle allowance due to timing of Invoicing from Doctors	(5,000)	
Savings in Waste collections costs after new tender prices received from 1 March 2020	2,200	
Install airconditioner in Refuse Site Office	(1,500)	
WANDRRA Storm Damage more than Budget	(11,675)	
Savings on vehicle registration	1,290	
Savings on Integrated Planning and Reporting costs	15,000	
4.2.3 UTILITY CHARGES		
No material variance	0	
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		
No material variance	0	
4.2.5 INTEREST EXPENSES		
Photocopier lease liability Interest repayments	(2,041)	
Savings on new loan debenture interest repayment less than Budget - postponed to next financial year	17,820	
4.2.6 INSURANCE EXPENSES		
Reimbursement LGIS Workcare premium wages declaration from previous year	2,811	
4.2.7 LOSS ON ASSET DISPOSAL		
This adjustment resulted from the inclusion of an additional CEO vehicle changeover on the Budget	(1,000)	
4.2.8 OTHER EXPENDITURE		
No material variance	0	
Predicted Variances Carried Forward	201,291	0

SHIRE OF PINGELLY
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2020

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	201,291	0
4.3 CAPITAL REVENUE		
4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS		
National Stronger Communities Grant - shade structures	6,000	
CSRFF cricket nets grant greater than budget expectations	4,196	
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
Additional CEO vehicle listed on budget	39,000	
Additional DTS vehicle listed on Budget Trade in PN761	7,000	
4.3.3 PROCEEDS FROM NEW DEBENTURES		
No material variance	0	
4.3.4 PROCEEDS FROM SALE OF INVESTMENT		
No material variance	0	
4.3.5 PROCEEDS FROM ADVANCES		
No material variance	0	
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL		
No material variance	0	
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Increase transfer form Plant Reserve for DTS changeover	18,000	
Predicted Variances Carried Forward	275,487	0
Predicted Variances Brought Forward	275,487	0

SHIRE OF PINGELLY
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2020

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE		
No material variance		
4.4.2 LAND AND BUILDINGS		
No material variance		
4.4.3 PLANT AND EQUIPMENT		
Additional CEO vehicle changeover	(40,000)	
Additional DTS vehicle changeover	(40,000)	
4.4.4 FURNITURE AND EQUIPMENT		
Capex right of use asset photocopier change in accounting standard	(77,269)	
4.4.5 INFRASTRUCTURE ASSETS - ROADS		
No material variance	0	
4.4.7 PURCHASES OF INVESTMENT		
No material variance		
4.4.8 REPAYMENT OF DEBENTURES		
Savings on new loan debenture principal repayment less than budget - postponed to next financial year	22,183	
4.4.9 ADVANCES TO COMMUNITY GROUPS		
No material variance		
4.4.10 INFRASTRUCTURE ASSETS - BRIDGES		
Savings on materials Bullaring Road bridge works	19,702	
4.4.6 INFRASTRUCTURE ASSETS - OTHER		
No material variance		
4.4.11 WIP RECREATION AND CULTURE		
Increase bowls shade structure offset 100% by Grant	(6,000)	
Additional cost of cricket nets majority offset by increase in CSRFF grant	(4,589)	
Supply ,install and setup 2 x 24 port gigabit switches to rack mount panels in PRACC COMS rooms	(7,952)	
Consultants	(11,600)	
Forpark install outdoor gym equipment	(12,000)	
4.4.12 Lease Liability Current		
Photocopier lease liability principal repayments -change in Accounting Standards	(19,766)	
Predicted Variances Carried Forward	98,196	0
Predicted Variances Brought Forward	98,196	0

SHIRE OF PINGELLY
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2020

4. PREDICTED VARIANCES

Comments/Reason for Variance

4.5 OTHER ITEMS

4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)

No material variance

0

4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)

No material variance

0

4.5.1 RATE REVENUE

No material variance

0

4.5.2 OPENING FUNDING SURPLUS(DEFICIT)

At the time of adopting the budget, various Creditors had not been raised as they had been paid in July/August. As a result of End of Year Audit adjustments to accrued expenses for the annual financial statements, this has resulted in a permanent change to the balance brought forward.

(55,788)

4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)

See 4.1.1 and 4.2.6 above for explanation of the change in net Profit (Loss)

1,000

Change in Accounting Policy - Lease Liability

77,269

Total Predicted Variances as per Annual Budget Review

120,677

0

SHIRE OF PINGELLY
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2020

5. BUDGET AMENDMENTS

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

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	Comments
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)				0	
	Adjusted C/Fwd Surplus from Audit adjustments		Opening Surplus(Deficit)			(55,788)	(55,788)	
112BR0.03/BRR21	Savings on materials budget - Bullaring Road Bridge works		Capital Expenses		19,702		(36,086)	
103200.24	General Purpose Grant greater than budget		Operating Revenue		15,482		(20,604)	
103210.24	Road Grant less than budget		Operating Revenue			(535)	(21,139)	
106460.33	LGIS actual wages refund \$5,369 and scheme member funding \$15,928,		Operating Revenue		21,298		159	
111670.33	LGIS Zurich Insurance - good driver rebate \$3,006		Operating Revenue		3,006		3,165	
	Savings on new loan debenture interest repayment less than budget - loan repayments postponed to next financial year 2020/21		Operating Expenses		17,820		20,985	
116250.06	Savings on new loan debenture principal repayment less than budget - postponed to next financial year 2020/21		Capital Expenses		22,183		43,168	
101970.11	Reimbursement LGIS Workcare premium wages declaration from previous year.		Operating Expenses		2,811		45,979	
114060.05	Lighthouse Project grant successful not listed on budget		Operating Revenue		9,000		54,979	
104690.24	Lighthouse Project grant expenditure not listed on budget		Operating Expenses			(9,000)	45,979	
108440.03	Stronger Communities Grant - bowls shade structures successful		Operating Revenue		6,000		51,979	
111PR0.26/PR10	Increase bowls shade structure offset 100% by Grant		Capital Expenses			(6,000)	45,979	
111PW0.03/RCC14	Forpark Install outdoor gym equipment		Capital Expenses			(12,000)	33,979	
111PW0.03/RCC11	Consultants \$11,600		Capital Expenses			(11,600)	22,379	
111PW0.03/RCC07	Supply ,install and setup 2 x 24 port gigabit switches to rack mount panels in PRACC COMS rooms		Capital Expenses			(7,952)	14,427	
111PR0.26/PR03	CSRFF Cricket nets grant greater than budget expectations		Capital Revenue		4,196		18,623	
111PW0.03/RCC16	Additional cost of cricket nets offset by increase in CSRFF grant		Capital Expenses			(4,589)	14,034	
14APE0.35	Additional CEO vehicle purchase changeover		Capital Expenses			(40,000)	(25,966)	
104580.30	Additional CEO vehicle disposal listed on budget		Capital Revenue		39,000		13,034	
14APE0.35	Additional changeover DTS vehicle		Capital Expenses			(40,000)	(26,966)	
104580.30	Additional DTS vehicle disposal listed on budget PN761		Capital Revenue		7,000		(19,966)	
1045A0.37	Increase transfer from Plant Reserve		Capital Revenue		18,000		(1,966)	
104590.03	Integrated Planning Expenditure savings		Operating Expenses		15,000		13,034	
104610.31	Realisation on Disposal Account Non cash item			(46,000)			13,034	
	This adjustment resulted from the inclusion of an additional CEO vehicle changeover on the Budget.		Non Cash Item	(1,000)			13,034	
104600.10								
	This adjustment resulted from the inclusion of an additional DTS vehicle changeover on the Budget. Loss on disposal of PN761 WDV \$17,500 less \$7,000 trade.		Non Cash Item	(10,500)			13,034	
104600.10	See 4.1.1 and 4.2.6 above for explanation of the change in net Profit (Loss) changeover additional CEO and DTS vehicle		Non Cash Item				13,034	
104190.03	Change in accounting standard remove photocopier lease charges		Operating Expenses		21,810		34,844	
14AFE0.03/OF007	Capex right of use asset photocopier change in accounting standard		Capital Expenses	(77,269)			34,844	
1019A0	Changes in accounting standards - leases		Non Cash Item	77,269			34,844	
1041H0.47	Photocopier lease liability interest repayments		Operating Expenses			(2,041)	32,803	
1045H0.03	Photocopier lease liability principal repayments		Capital Expenses			(19,766)	13,037	
112430.26	WANDRRA storm damage income more than budget expectations		Operating Revenue		59,903		72,940	
112140.03	WANDRRA storm damage expenses more than budget expectations		Operating Expenses			(11,675)	61,265	
114120.03	Saving on relocations expenses-pwov's		Operating Expenses		5,000		66,265	
105830.25	Fees and charge expected to result in \$462 more in registrations		Operating Revenue		462		66,727	
	Tip fees more than budget expectations \$2,100, commercial rubbish charges down \$310		Operating Revenue		1,790		68,517	
110660.25/110620.25	Cemetery charges expected to be lower than budget expectations		Operating Revenue			(14,000)	54,517	
110700.25	Additional municipal interest due to investment of larger amounts of cash		Operating Revenue		1,650		56,167	
103230.22	Rates instalment interest higher than budget expectations		Operating Revenue		1,200		57,367	
103110.22	Savings in administration salaries and wages, superannuation and other employee costs.		Operating Expenses		8,000		65,367	
104250.01	Saving on relocations expenses-governance		Operating Expenses		3,570		68,937	
104230.01	Saving on employee wages cost WS wages and superannuation expenses-pwov's		Operating Expenses		54,750		123,687	
114030.01/114040.13	Increase in doctors vehicle allowance due to timing of invoicing from Doctors		Operating Expenses			(5,000)	118,687	
110000.03/110020.03	Savings in waste collections costs after new tender prices received from 1 March 2020		Operating Expenses		2,200		120,887	
110030.03/1003	Install Air-conditioned in Refuse Site Office		Operating Expenses			(1,500)	119,387	
114340.03	Savings on vehicle registration		Operating Expenses		1,290		120,677	
Amended Budget Cash Position as per Council Resolution				(57,500)	362,123	(241,446)	120,677	

Classifications Pick List

Operating Revenue
Operating Expenses
Capital Revenue
Capital Expenses
Opening Surplus(Deficit)
Non Cash Item

Council Policy



Council Policy Name: Misconduct, Fraud and Corruption

Responsible Directorate: Corporate Services

1. PURPOSE

- 1.1. The purpose of this Policy is to communicate the Shire's commitment to a zero-tolerance approach to misconduct, fraud and corruption.
- 1.2. This Policy acknowledges the Shire's commitment to maintaining high standards of professional and ethical conduct by supporting strategies that prevent, detect and respond to misconduct, fraud and corruption.

2. SCOPE

- 2.1. This Policy is applicable to the Shire of Pingelly and its Elected Members and employees.

3. DEFINITIONS

Term	Meaning
Corruption	Dishonest activity that is contrary to the interests of the entity and abuses a person's position/s of trust in order to achieve some personal gain or advantage for themselves or for another person or entity.
Fraud	Dishonest activity causing actual or potential financial loss to any person or entity including theft of moneys or other property and where deception is used immediately before or immediately following the activity.
Misconduct	Behaviour which is improper and which adversely affects the honest and impartial performance of the functions of an Elected Member or employee, and which may also constitute a form of misconduct as defined within applicable legislation, including (but not limited to) the <i>Local Government Act 1995</i> , the <i>Local Government (Rules of Conduct) Regulations 2007</i> and the <i>Corruption and Crime Commission Amendment (Misconduct) Act 2014</i> .
Policy	This Shire of Pingelly Council policy entitled "Misconduct, Fraud and Corruption".

4. POLICY STATEMENT

- 4.1. The Shire is committed to providing and promoting ethical and accountable leadership and decision making.
- 4.2. The Shire is committed to providing all Elected Members and employees with education and training in misconduct prevention policies and strategies as they are developed, to ensure that responsibilities and obligations are understood.
- 4.3. This Policy, the Shire's Codes of Conduct, organisational values, and risk management framework, all work together to prevent, detect and respond to potential or actual misconduct, fraud and corruption.
- 4.4. In dealing with allegations of suspected misconduct, fraudulent and/or corrupt activities the Shire is obliged to report and deal with such allegations through the appropriate channels.

Council Policy



Council Policy Name: Misconduct, Fraud and Corruption

Responsible Directorate: Corporate Services

- 4.5. The Shire may seek to recover any losses incurred from misconduct, fraud or corruption activities, after considering all relevant issues.

Public Interest Disclosure

- 4.6. The Shire is committed to the aims and objectives of the *Public Interest Disclosure Act 2003*.
- 4.7. The Shire will maintain high standards of professional and ethical conduct by receiving disclosures of public interest information in accordance with the requirements and provisions of the *Public Interest Disclosure Act 2003*.

5. RELATED DOCUMENTATION / LEGISLATION

- 5.1. *Local Government Act 1995*
- 5.2. *Local Government (Rules of Conduct) Regulations 2007*
- 5.3. *Public Interest Disclosure Act 2003*
- 5.4. *Corruption and Crime Commission Amendment (Misconduct) Act 2014*
- 5.5. Standards Australia – AS8001 - 2008

6. REVIEW DETAILS

Review Frequency	3 yearly		
Council Adoption Date	<insert date>	Resolution #	<insert resolution#>