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Council Agenda

Shire of Pingelly Ordinary Council Meeting 16 March 2022

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In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Pingelly during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Pingelly. The Shire of Pingelly warns that anyone who has an application lodged with the Shire of Pingelly must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application, and any conditions attaching to the decision made by the Shire of Pingelly in respect of the application.

MISSION STATEMENT

To enhance the quality of life for the people of Pingelly through the provision of leadership, services and infrastructure.

Shire of Pingelly



Notice of Meeting

Notice is given that a meeting of the Council will be held online on 16 March 2022 commencing at 2.00pm. The below link can be used to access the zoom meeting.



Disclaimer

The recommendations contained in this agenda are officers' recommendations only and should not be acted upon until Council has resolved to adopt those recommendations. The resolutions of Council should be confirmed by perusing the minutes of the Council meeting at which these recommendations were considered. Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

A handwritten signature in black ink, appearing to read 'Andrew Dover'.

Andrew Dover
Chief Executive Officer

PUBLIC QUESTION TIME INFORMATION

The Shire of Pingelly welcomes community participation during public question time. This document is to be read in conjunction with the *Shire of Pingelly Standing Orders Local Law 2017* and the *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996*.

1. A member of the public who raises a question during question time must:
 - a. be in attendance at the meeting;
 - b. first state their name and address;
 - c. direct the question to the Presiding Member;
 - d. ask the question briefly and concisely;
 - e. limit any preamble to matters directly relevant to the question; and
 - f. ensure that the question is not accompanied by any expression of opinion, statement of fact or other comment, except where necessary to explain the question.
2. Each member of the public with a question is entitled to ask up to 3 questions before other members of the public will be invited to ask their questions.
3. Where a member of the public seeks a written response to their questions to be tabled at a meeting, the member of the public must submit their questions to Council by no later than 12 noon on the day prior to the meeting date of which the response is to be tabled.
4. Where a member of the public submits their questions after 12 noon on the day prior to the meeting date of which the response is to be tabled, a written response may be provided at the discretion of the presiding member.
5. Where a member of the public submits a written question after 12 noon the day prior to the meeting at which they are to be tabled, a verbal response may be provided at the meeting.
6. A member of the public may ask questions without notice at a meeting, provided they present a written copy of their questions to Council prior to the commencement of the meeting.

Questions may be submitted by e-mail to admin@pingelly.wa.gov.au.

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1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Chairman to declare the meeting open.

2. ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Noongar people of this area and recognise their continuing connection to land, waters and community. We pay respect to both the Aboriginal and non-Aboriginal people past, present and emerging.

3. ANNOUNCEMENTS BY THE PRESIDING MEMBER

Nil

4. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Nil

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

6. PUBLIC QUESTION TIME

7. APPLICATIONS FOR LEAVE OF ABSENCE

8. DISCLOSURES OF INTEREST

9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.1 Ordinary Meeting – 16 February 2022

Statutory Environment:

Section 5.22 of the *Local Government Act* provides that minutes of all meetings are to be kept and submitted to the next ordinary meeting of the council or the committee, as the case requires, for confirmation.

Voting Requirements:

Simple Majority

Recommendation:

That the Minutes of the Ordinary Meeting of the Council of the Shire of Pingelly held in the Council Chambers on 16 February 2022 be confirmed.

Moved: _____ Seconded: _____

10. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

11. ITEMS BROUGHT FORWARD DUE TO PERSONS ATTENDING

12. REPORTS OF COMMITTEES

12.1 Reports of Committees of Council

- Audit Committee Full Council
- Bushfire Advisory Committee Member – Cr Narducci
Deputy – Cr Hotham
- Chief Executive Officer Performance Review Committee Member – Shire President
Member – Deputy President
Member – Cr Camilleri

12.2 Reports of Council Delegates on External Committee

- Central Country Zone of WALGA Delegate – Shire President
Delegate – Deputy President
Deputy – Cr Wood
- Hotham-Dale Regional Road Sub-Group Delegate – Shire President
Deputy – Cr Oliveri
- Pingelly Recreation & Cultural Committee Member – Shire President
Deputy – Deputy President
- Development Assessment Panel Delegate – Shire President
Delegate – Cr Wood

Deputy – Cr Camilleri
Deputy – Cr Hotham
- Pingelly Tourism Group Delegate – Cr Hotham
Deputy – Cr Narducci
Deputy – Cr Singh
- Shires of Pingelly and Wandering Joint Emergency Management Committee Delegate – Shire PresidentLocal
Deputy – Cr McBurney
- Pingelly Youth Network Delegate – Cr Camilleri
Deputy – Cr McBurney
- Pingelly Somerset Alliance Delegate – Shire President
Deputy – Cr McBurney
- Pingelly Early Years Network Delegate – Cr Camilleri

13. REPORTS FROM COUNCILLORS

Cr William Mulroney (President)

FEBRUARY

- 14th Hotham-Dale Subgroup RRG meeting via zoom- Verification of modification of works by Wandering Shire Council and election of Delegates to the RRGs. (Regional Road Group South)
- 18th Central Country Zone Meeting Darkan with CEO
- 23rd PRACC Board meeting.
- 24th President, Deputy President and CEO general catch up on Council business.
- 25th Webinar COVID Restrictions for Community entering LG Facilities.

MARCH

- 1ST Community Business Sundowner, Pingelly Retreat Motel hosted by Shire of Pingelly. Businesses of the CBD were invited to join in a welcome to the new owners of the Retreat Motel and have a tour of the renovations and explanation of the future of the Business.
- 3rd Entrance Meeting for the upcoming 21/22 Audit. Explanation by the AMD Accountant Principal Mr Tim Partridge. In attendance via zoom OAG Representative, Executive Manager of Corporate and Community Services, President and Finance Officer.
- 4th Regional Road Group South Meeting at Wickepin accompanied by Deputy President Cr Jackie McBurney
- 8th International Women's Day Morning Tea Memorial Park.
- 9th President, Deputy President and CEO Agenda Briefing.
- 9th 3.15pm Public Account Inquiry- Student Transport. Attended by President, Deputy President and CEO via zoom, evidence to substantiate the submission provided to the committee of the Inquiry.
- 15th LEMC Meeting at SES HQ Pingelly.
- 16th Ordinary Council Meeting and Corporate discussion for March.

14. OFFICE OF THE CHIEF EXECUTIVE OFFICER

14.1 Council Delegates to the Pingelly Arts and Culture Focus Group

File Reference:	0000
Location:	Shire of Pingelly
Applicant:	Shire of Pingelly
Author:	Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Nil
Previous Reference:	Nil

Summary:

Council to consider reviewing and appointing a delegate to the Pingelly Arts and Culture Focus Group.

Background:

Council has a number of delegates on external committees. These committees and their delegates are listed in this agenda at section 13. The purpose of these delegates are to provide representation from Council on the committee and to report back to Council regarding any decisions made by the external committee. The delegates are not empowered to make decisions or commitments on behalf of Council.

Following the Pingelly Arts and Culture facilitated workshop, the consensus of those that attended was to form a working group to progress the consultation and guide the direction of Arts and Culture within the town. The CRC has taken the lead to facilitate the establishment of the Pingelly Arts and Culture Focus Group and has sent out an Expression of Interest for those wishing to be part of that group. It is recommended that Council respond to this Expression of Interest request and appoint a Councillor as a delegate to this external committee in addition to the Chief Executive Officer and Community Development Officer.

Comment:

At the local government elections, all positions and appointees to committees and other representation as members of Council are vacated and fresh appointments should be made to continue this representation.

Consultation:

Chief Executive Officer and Councillors.

Statutory Environment:

Nil as this is not a Committee of Council.

Policy Implications:

Nil

Financial Implications:

Nil

Strategic Implications:

Goal 2 - Community

'Quality of life is good, people feel they have a positive future, they enjoy their community, and can live easily in the Shire over their lifetime.'

Outcome 2.2 - Community groups function well with strong volunteer effort and feel supported by the community

Outcome 2.4 - People have access to attractive community facilities, activities and events which support activity and health, community involvement and enjoyment of life

Voting Requirements:

Simple Majority

Recommendation:

That Council appoints the following delegate to the Pingelly Arts and Culture Focus Group subject to the successful Expression of Interest process:

- **Pingelly Arts and Culture Focus Group Delegate –**

Moved: _____ Seconded: _____

15. DIRECTORATE OF CORPORATE SERVICES

15.1 Monthly Statement of Financial Activity – February 2022

File Reference:	ADM0075
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Executive Manager Corporate Services
Disclosure of Interest:	Nil
Attachments:	Monthly Statements of Financial Activity for the period 1 February 2022 to 28 February 2022
Previous Reference:	Nil

Summary

In Accordance with the *Local Government Act 1995* Section 5.25 (1) and *Local Government (Financial Management) Regulations 1996*, Monthly Financial Statements are required to be presented to Council, in order to ensure that income and expenditure is in keeping with budget forecasts.

The Monthly Statements of Financial Activity for the month of February 2022 are attached for Council consideration and adoption. This report now incorporates new Australian Accounting Standards Board (AASB) requirements effective from 1 July 2019. AASB 15 Revenue from Contracts with Customers (IFRS 15), AASB 1058 Income for Not-for Profit Entities, AASB 16 Lease replaces AASB 117 (IFRS 16).

Background

In order to prepare the monthly statements, the following reconciliations have been completed and verified:

- Reconciliation of assets, payroll and taxation services;
- Reconciliation of all shire's bank accounts, including term deposits;
- Reconciliation of Rates, including outstanding debtors;
- Reconciliation of Sundry Creditors and Debtors;

Comment

The Monthly Financial report has been prepared in accordance with statutory requirements and provides council with their financial position as at 28 February 2022.

Consultation

Nil

Statutory Environment

Local Government Act 1995;

Local Government (Financial Management) Regulations 1996

Section 34: Financial Reports to be Prepared

(1) A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail -

- (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
- (b) Budget estimates to the end of the month to which the statement relates;
- (c) Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
- (d) Material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) The net current assets at the end of the month to which the statement relates.

(2) Each statement of financial activity is to be accompanied by documents containing -

- (a) An explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
- (b) An explanation of each of the material variances referred to in sub regulation (1) (d); and
- (c) Such other supporting information as is considered relevant by the local government.

(3) The information in a statement of financial activity may be shown -

- (a) According to nature and type classification;
- (b) By program; or
- (c) By business unit.

(4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), is to be -

- (a) Presented to the council -
 - (i) At the next ordinary meeting of the council following the end of the month to which the statement relates; or
 - (ii) if the statement is not prepared in time to present it to the meeting referred to in subparagraph (i), to the next ordinary meeting of the council after that meeting; and
- (b) Recorded in the minutes of the meeting at which it is presented.

(5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS 5, to be used in statements of financial activity for reporting material variances.

Policy Implications

There are no policy implications.

Financial Implications

There are no significant trends or issues to be reported. The report and officer recommendation is consistent with Council’s adopted Budget 2021/22.

Strategic Implications

Goal 5	Innovation Leadership and Governance
Outcome 5.6	Financial systems are effectively managed
Strategy 5.6.1	Financial management and reporting systems are able to deliver on all administrative and management functions (including reporting) and long-term financial planning requirements

Risk Implications

Risk	Failure to monitor the Shire’s ongoing financial performance would increase the risk of a negative impact on the Shire’s financial position. As the monthly report is a legislative requirement, non-compliance may result in a qualified audit.
Risk Rating (Prior to Treatment or Control)	Low (2)
Principal Risk Theme	Reputational / Legislative
Risk Action Plan (Controls or Treatment Proposed)	Nil

Consequence Likelihood		Insignificant 1	Minor 2	Moderate 3	Major 4	Catastrophic 5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Voting Requirements

Simple Majority

Recommendation

That with respect to the Monthly Statements of Financial Activity for the month ending 28 February 2022 be accepted and material variances be noted.

Moved: _____ Seconded: _____



SHIRE OF PINGELLY
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 FEBRUARY 2022 TO 28 FEBRUARY 2022

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Graphical Analysis

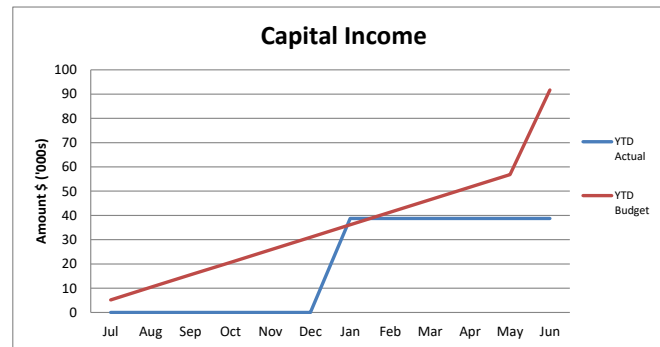
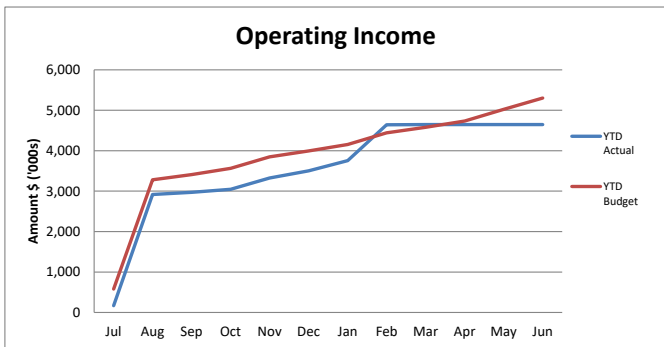
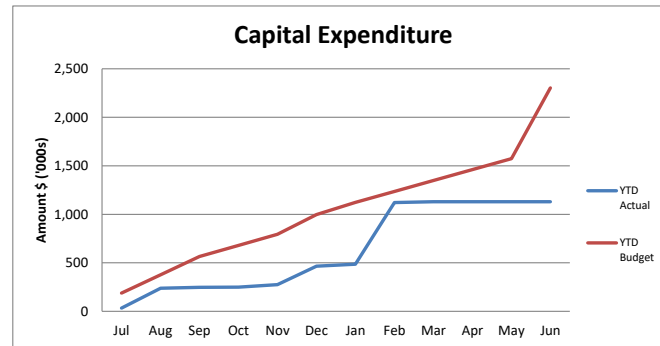
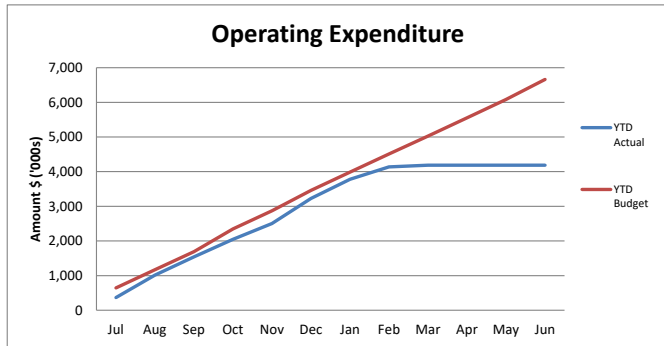
Statement of Financial Activity

Report on Significant Variances

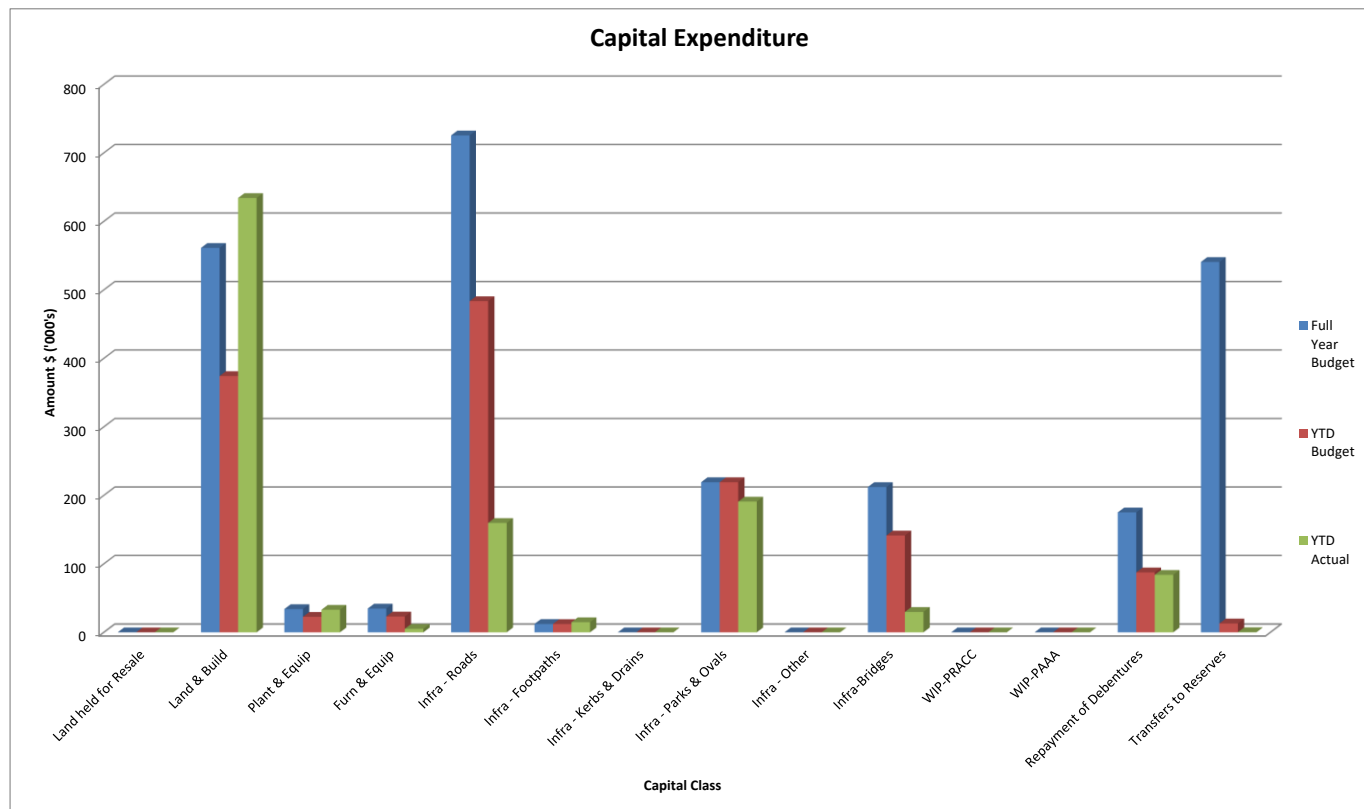
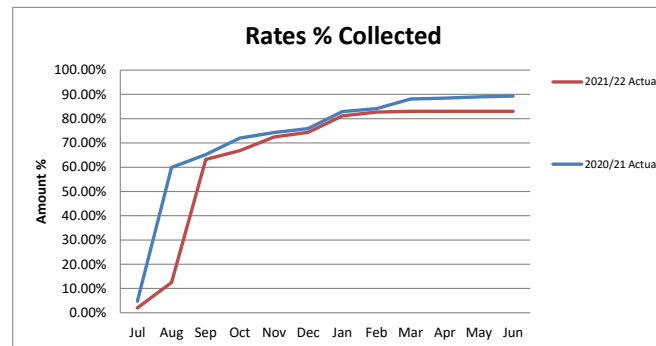
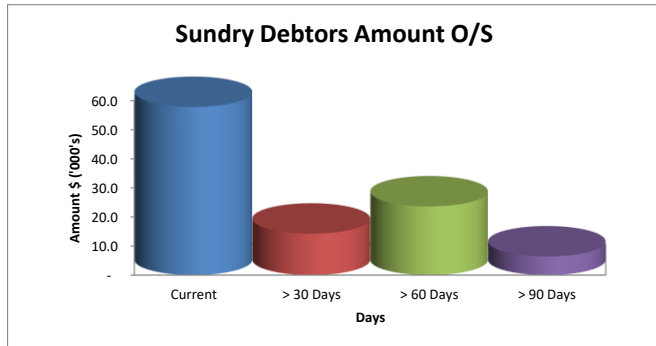
Notes to and Forming Part of the Statement

- 1 Acquisition of Assets
 - 2 Disposal of Assets
 - 3 Information on Borrowings
 - 4 Reserves
 - 5 Net Current Assets
 - 6 Rating Information
 - 7 Operating Statement
 - 8 Statement of Financial Position
 - 9 Financial Ratios
- Restricted Funds Summary

Income and Expenditure Graphs to 28 February 2022



Other Graphs to 28 February 2022



SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 FEBRUARY 2022 TO 28 FEBRUARY 2022

NOTE	2021/22 Adopted Budget \$	February 2021 Y-T-D Budget \$	February 2021 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %		
Operating							
Revenues/Sources							
General Purpose Funding	660,811	499,280	548,899	49,619	10%		
Governance	58,025	38,520	100,471	61,951	161%	▲	
Law, Order, Public Safety	319,089	162,595	180,922	18,327	11%	▲	
Health	1,900	1,256	1,636	380	30%		
Education and Welfare	18,270	10,907	11,261	354	3%		
Housing	0	0	0	0	0%		
Community Amenities	211,250	197,616	196,846	(770)	0%		
Recreation and Culture	496,612	378,062	868,947	490,885	130%	▲	
Transport	1,221,887	867,203	395,855	(471,348)	-54%	▼	
Economic Services	45,050	30,016	27,427	(2,589)	-9%		
Other Property and Services	40,227	26,800	76,176	49,376	184%	▲	
	<u>3,073,121</u>	<u>2,212,255</u>	<u>2,408,440</u>	<u>196,185</u>	<u>9%</u>		
(Expenses)/(Applications)							
General Purpose Funding	(207,821)	(136,472)	(123,477)	12,995	10%		
Governance	(425,457)	(294,952)	(281,143)	13,809	5%		
Law, Order, Public Safety	(497,159)	(347,552)	(278,088)	69,464	20%	▼	
Health	(176,477)	(118,067)	(103,700)	14,367	12%	▼	
Education and Welfare	(113,328)	(75,830)	(70,221)	5,609	7%		
Housing	0	0	0	0	0%		
Community Amenities	(398,447)	(263,128)	(211,164)	51,964	20%	▼	
Recreation & Culture	(1,509,842)	(1,014,048)	(926,234)	87,814	9%		
Transport	(2,902,952)	(1,945,776)	(1,834,762)	111,014	6%		
Economic Services	(410,577)	(272,110)	(245,030)	27,080	10%		
Other Property and Services	(19,174)	(39,604)	(60,916)	(21,312)	-54%	▲	
	<u>(6,661,234)</u>	<u>(4,507,539)</u>	<u>(4,134,735)</u>	<u>372,804</u>	<u>-8%</u>		
Net Operating Result Excluding Rates	(3,588,113)	(2,295,284)	(1,726,295)	568,989	-25%		
Adjustments for Non-Cash (Revenue) and Expenditure							
(Profit)/Loss on Asset Disposals	2	(20,050)	(13,368)	(11,261)	2,107	16%	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0%	
Movement in Employee Benefit Provisions		0	0	0	0	0%	
Movement in LG House Trust-Non Cash		0	0	0	0	0%	
Changes in Accounting Policy		0	0	0	0	0%	
Adjustments in Fixed Assets		0	0	0	0	0%	
Rounding		0	0	0	0	0%	
Depreciation on Assets		2,608,552	1,739,016	1,717,897	(21,119)	1%	
Capital Revenue and (Expenditure)							
Purchase Land Held for Resale	1	0	0	0	0	0%	
Purchase of Land and Buildings	1	(561,316)	(374,200)	(687,517)	(313,317)	-84%	▲
Purchase of Furniture & Equipment	1	(34,700)	(23,128)	(5,134)	17,994	78%	▼
Purchase of Right of Use Asset - Furniture & Equipment	1	0	0	0	0	0%	
Purchase of Right of Use Asset - Plant & Equipment	1	(330,000)	(220,000)	0	220,000	100%	▼
Purchase of Right of Use Asset - Buildings	1	0	0	0	0	0%	
Purchase of Plant & Equipment	1	(34,000)	(22,664)	(32,972)	(10,308)	-45%	▲
Purchase of WIP - PP & E	1	0	0	0	0	0%	
Purchase of Infrastructure Assets - Roads	1	(725,551)	(483,568)	(159,737)	323,831	67%	▼
Purchase of Infrastructure Assets - Footpaths	1	(12,215)	(12,210)	(14,790)	(2,580)	-21%	
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	0	0	0%	
Purchase of Infrastructure Assets - Parks & Ovals	1	(219,250)	(219,249)	(190,896)	28,353	13%	▼
Purchase of Infrastructure Assets - Bridges	1	(212,122)	(141,400)	(29,809)	111,591	79%	▼
Purchase of Infrastructure Assets - Other	1	0	0	0	0	0%	
Purchase of WIP Recreation and Culture	1	0	0	0	0	0%	
Purchase of WIP Aged Accommodation	1	0	0	0	0	0%	
Proceeds from Disposal of Assets	2	62,000	41,328	38,738	(2,590)	-6%	
Repayment of Debentures	3	(175,091)	(87,545)	(83,954)	3,591	4%	
Proceeds from New Debentures	3	0	0	0	0	0%	
Proceeds from new Lease Liabilities	3	330,000	220,000	0	(220,000)	-100%	▼
Repayment of Leases	3	(144,508)	(85,816)	(64,568)	21,248	-25%	▼
Advances to Community Groups		0	0	0	0	0%	
Self-Supporting Loan Principal Income		18,692	9,346	8,630	(716)	-8%	
Transfer from Restricted Asset -Unspent Loans		0	0	0	0	0%	
Transfers to Restricted Assets (Reserves)	4	(540,804)	(13,000)	(294)	12,706	98%	▼
Transfers from Restricted Asset (Reserves)	4	29,700	0	0	0	0%	
Transfers to Restricted Assets (Other)		0	0	0	0	0%	
Transfers from Restricted Asset (Other)		0	0	0	0	0%	
ADD Net Current Assets July 1 B/Fwd	5	1,319,560	1,319,560	1,319,560	0	0%	
Net Current Assets - Unspent Grants		0	0	0	0	0%	
LESS Net Current Assets Year to Date	5	<u>0</u>	<u>1,567,270</u>	<u>2,311,250</u>	<u>743,980</u>	<u>-47%</u>	▼
Amount Raised from Rates		<u>(2,229,216)</u>	<u>(2,229,452)</u>	<u>(2,233,653)</u>	<u>(4,201)</u>	<u>0%</u>	

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

Material Variances Symbol

Above Budget Expectations

Below Budget Expectations

Greater than 10% and \$5,000

Less than 10% and \$5,000

▲

▼

SHIRE OF PINGELLY
FOR THE PERIOD 1 FEBRUARY 2022 TO 28 FEBRUARY 2022
Report on Significant variances Greater than 10% and \$5,000

Purpose

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

REPORTABLE OPERATING REVENUE VARIATIONS

Governance	61,951	161% ▲
The variance relates to paid parental leave and long service leave revenue , which will be offset and Profit on Disposal PCEO20.		
Law Order and Public Safety	18,327	11% ▲
The main variance relates to budget profiling for the Fire Mitigation grant funding regarding the recognition of revenue, along with revenue for overspend for 20/21 Bush Fire Brigade.		
Recreation and Culture	490,885	130% ▲
The variances relate to the budget profiling for the Town Hall, PRACC Lighting, Sulkies & Buggies, Live & Local Music and Australia Day, will self correct. Along with the recognition of the gifted asset being the - Old Bowling Club.		
Transport	(471,348)	-54% ▼
There are a number of factors that relate to this variance with the main drivers being Grant funding R2R, RRG, Main Roads Special Grant and Wheatbelt Secondary Freight Network due to recognition of revenue and the change in accounting standards.		
Other Property and Services	49,376	184% ▲
The main variance relates to the reimbursement of a Workers Compensation claim		

REPORTABLE OPERATING EXPENSE VARIATIONS

Law, Order, Public Safety	69,464	20% ▼
The main variances relates to budget profiling for Bushfire Mitigation Activities and AWARE - Regional Recovery Exercise not completed.		
Health	14,367	12% ▼
The variance relates to Medical Services timing issue - will self correct		
Community Amenities	51,964	20% ▼
The variance relates to a timing issue for refuse site management and domestic refuse collection.		
Other Property and Services	(21,312)	-54% ▲
The main variances relate to timing due to expenditure and allocation for PWOH's which will self correct. Public Works Overheads are continually monitored.		

REPORTABLE CAPITAL EXPENDITURE VARIATIONS

Purchase of Land & Buildings	-313,317	-84% ▲
The variance relates to the Town Hall, Driver Reviver, Sulkies and Buggies , PRACC Carpark and PRACC lighting projects, along with gifted asset Old Bowling Club.		
Purchase of Furniture & Equipment	17,994	78% ▼
The variance relates to a PRACC bilboards and CCTV Depot not yet commenced		
Purchase of Plant & Equipment	(10,308)	-45% ▲
Variance relates to purchase of Plant & Equipment and Budget Profiling , plant purchased December 2021		
Purchase of Road Infrastructure Assets	323,831	67% ▼
Road Infrastructure YTD Actuals less than YTD Budget due to budget profiling of program		
Purchase of Infrastructure Assets - Parks & Ovals	28,353	13% ▼
The variance relates to the Memorial Park Re-development and budget profiling, will self correct		
Purchase of Infrastructure Assets - Bridges	111,591	79% ▼
Expenditure relates to emergency storm damage works for Yealering Pingelly Road Bridge and Review Street bridge not yet commenced		
Repayment of Leases	21,248	-25% ▼
The variance relates to the Skid Steer and Mitsubishi Truck replacmenet lease not yet entered into		
Transfers to Restricted Assets (Reserves)	12,706	98% ▼
Interest was transferred at the TDA maturity (31/12/22) with the remainder to occur at the end of the financial year		

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 FEBRUARY 2022 TO 28 FEBRUARY 2022

	2021/22 Adopted Budget \$	2021/22 YTD Budget \$	February 2021 YTD Actual \$
1. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Governance			
<u>Administration</u>			
Furniture And Equipment	9,700	6,464	5134
Recreation & Culture			
<u>Public Halls Civic Centres</u>			
Town Hall	39,565	26,376	0
Pingelly Central Driver Reviver Point - Town Hall	117,950	78,632	53386
Sulkies & Buggies	200,000	133,328	0
<u>Other Recreation & Sport</u>			
Capex - Infra Parks & Ovals	219,250	219,249	190896
Old Bowling Club Building	0	0	599000
<u>Other Culture</u>			
Capex - Pracc Carpark And Drainage	53,801	35,864	35130
Pracc Lighting Project	150,000	100,000	0
Pracc Billboard Signs	15,000	10,000	0
Transport			
Furniture & Equipment			
Furniture & Equipment Purchase - Schedule 12	10,000	6,664	0
Bridges			
Capex - Review Street Bridge # 5165 0.94Slk	212,122	141,400	282
Capex - Yealering-Pingelly Road Bridge	0	0	29526
Roads Construction			
Capex - Pemberton Street Drainage - Roads To	49,221	32,800	11615
Capex - North Bannister Pingelly Road Wheatbelt	50,000	33,328	0
Capex - York Williams Road Reseal 10Mm Agg 21700M2 Slk 0.00 To 3.50 Slk	90,500	60,312	551
Capex - Yenellin Rd Reconstruction Of Road To A 7	160,000	106,648	82482
York - Williams Road - Rtr	36,210	24,120	0
Thompson Road Culverts - Council Constr	4,920	3,272	0
Pasture Street - Council Constr	29,064	19,368	353
Capex - Rrg Wickepin Pingelly Slk 7.9-9.0	260,500	173,648	58936
Review Street - Rtr	45,136	30,072	5800
Footpath Construction			
Footpaths - Construction	12,215	12,210	14790
<u>Road Plant Purchases</u>			
Right Of Use Asset - P & E	330,000	220,000	0
Capex - Psm01 Upgrade 2014 Holden Colorado	34,000	22,664	32972
	2,129,154	1,496,419	1120855

By Class

Buildings	561,316	374,200	687517
Furniture & Equipment	34,700	23,128	5134
Right of Use Asset - P & E	330,000	220,000	0
Plant & Equipment	34,000	22,664	32972
Infrastructure - Roads	725,551	483,568	159737
Infrastructure - Footpaths	12,215	12,210	14790
Infrastructure - Parks & Ovals	219,250	219,249	190896
Infrastructure - Bridges	212,122	141,400	29809
	<u>2,129,154</u>	<u>1,496,419</u>	<u>1120855</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 FEBRUARY 2022 TO 28 FEBRUARY 2022

2. DISPOSALS OF ASSETS

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

By Program

Asset No		Written Down Value		Sale Proceeds		Profit(Loss)	
		2021/22	February 2021	2021/22	February 2021	2021/22	February 2021
		Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$
	Governance						
5181	Depot - Archive Sea Container	0	2,690	0	0.00	0	(2,690)
PCEO20	2020 Holden Trailblazer	0	24,787	0	38,738	0	13,951
	Transport						
PSM01	PSM01 - 2014 Holden Colorado 4 X 4 PN810	17,000	0	12,000		(5,000)	0
PL7	2007 CAT Skid Steer Loader - PN568	7,950	0	10,000		2,050	0
PT13	2007 Mitsubishi Fuso FV51 Tip Truck - PN133	17,000	0	40,000		23,000	0
		41,950	27,477	62,000	38,738	20,050	11,261

By Class of Asset

Asset No		Written Down Value		Sale Proceeds		Profit(Loss)	
		2021/22	February 2021	2021/22	February 2021	2021/22	February 2021
		Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$
	Buildings						
5181	Depot - Archive Sea Container	0	2,690	0	0	0	(2,690)
	Plant & Equipment						
PSM01	PSM01 - 2014 Holden Colorado 4 X 4 PN810	17,000	0	12,000	0	(5,000)	0
PL7	2007 CAT Skid Steer Loader - PN568	7,950	0	10,000	0	2,050	0
PT13	2007 Mitsubishi Fuso FV51 Tip Truck - PN133	17,000	0	40,000	0	23,000	0
PCEO20	2020 Holden Trailblazer	0	24,787	0	38,738	0	13,951
		41,950	27,477	62,000	38,738	20,050	11,261

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2020/21 Adopted Budget \$	February 2021 Actual \$
25,050	13,951
(5,000)	(2,690)
20,050	11,261

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 FEBRUARY 2022 TO 28 FEBRUARY 2022

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-21	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2021/22 Budget \$	2021/22 Actual \$	2021/22 Budget \$	2021/22 Actual \$	2021/22 Budget \$	2021/22 Actual \$	2021/22 Budget \$	2021/22 Actual \$
Education & Welfare									
Loan 120 - SSL Pingelly Cottage Homes *	132,281	0	0	18,692	8,630	113,589	123,651	8,261	4,800
Recreation & Culture									
Loan 123 - Recreation and Cultural Centre	1,954,191	0	0	104,983	49,825	1,849,208	1,904,366	81,178	43,032
Loan 124 - Recreation and Cultural Centre	1,148,918	0	0	51,416	25,499	1,097,502	1,123,419	7,423	3,797
	3,235,390	0	0	175,091	83,954	3,060,299	3,151,436	96,862	51,629

(*) 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-21	New Lease		Lease Principal Repayments		Lease Principal Outstanding		Lease Interest Repayments	
		2021/22 Budget \$	2021/22 Actual \$	2021/22 Budget \$	2021/22 Actual \$	2021/22 Budget \$	2021/22 Actual \$	2021/22 Budget \$	2021/22 Actual \$
Administration									
Photocopier Lease	37,137	0	0	20,983	13,919	16,154	23,218	825	619
Solar System-Admin Office	12,157	0	0	3,244	2,416	8,913	9,741	593	461
Server Lease	41,153	0	0	8,355	6,227	32,798	34,927	1,933	1,489
CCTV Server Lease	19,942	0	0	3,741	3,085	16,201	16,857	1,119	560
Grader Lease	290,041	0	0	58,685	38,921	231,357	251,120	8,136	5,491
Loader Lease	0	100,000	0	15,000	0	85,000	100,000	2,560	0
6 Wheel Tipper Lease	0	230,000	0	34,500	0	195,500	230,000	5,888	0
	400,430	330,000	0	144,508	64,568	585,923	665,862	21,054	8,620

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 FEBRUARY 2022 TO 28 FEBRUARY 2022

	2021/22 Adopted Budget \$	February 2021 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	36,295	36,295
Amount Set Aside / Transfer to Reserve	186	55
Amount Used / Transfer from Reserve	<u>(10,000)</u>	<u>0</u>
	<u>26,481</u>	<u>36,350</u>
(b) Plant Reserve		
Opening Balance	33,295	33,295
Amount Set Aside / Transfer to Reserve	13,171	50
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>46,466</u>	<u>33,345</u>
(c) Building and Recreation Reserve		
Opening Balance	23,962	23,962
Amount Set Aside / Transfer to Reserve	421,027	36
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>444,989</u>	<u>23,998</u>
(d) Electronic Equipment Reserve		
Opening Balance	32,344	32,344
Amount Set Aside / Transfer to Reserve	40,166	49
Amount Used / Transfer from Reserve	<u>(19,700)</u>	<u>0</u>
	<u>52,810</u>	<u>32,393</u>
(e) Community Bus Reserve		
Opening Balance	23,914	23,914
Amount Set Aside / Transfer to Reserve	20,123	36
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>44,037</u>	<u>23,950</u>
(f) Swimming Pool Reserve		
Opening Balance	27,995	27,995
Amount Set Aside / Transfer to Reserve	5,143	42
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>33,138</u>	<u>28,037</u>
(g) Refuse Site Rehab/Closure Reserve		
Opening Balance	16,191	16,191
Amount Set Aside / Transfer to Reserve	83	24
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>16,274</u>	<u>16,215</u>
(h) Tutanning Nature Reserve		
Opening Balance	1,094	1,094
Amount Set Aside / Transfer to Reserve	905	2
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>1,999</u>	<u>1,096</u>
(i) Wheatbelt Secondary Freight Network Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	40,000	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>40,000</u>	<u>0</u>
Total Cash Backed Reserves	<u>706,194</u>	<u>195,384</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 FEBRUARY 2022 TO 28 FEBRUARY 2022

	2021/22 Adopted Budget \$	February 2021 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	186	55
Plant Reserve	13,171	50
Building and Recreation Reserve	421,027	36
Electronic Equipment Reserve	40,166	49
Community Bus Reserve	20,123	36
Swimming Pool Reserve	5,143	42
Refuse Site Rehab/Closure Reserve	83	24
Tutanning Nature Reserve	905	2
Wheatbelt Secondary Freight Network Reserve	40,000	
	<u>540,804</u>	<u>294</u>
Transfers from Reserves		
Leave Reserve	(10,000)	0
Plant Reserve	0	0
Building Reserve	0	0
Electronic Equipment Reserve	(19,700)	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Refuse Site Rehab/Closure Reserve	0	0
Tutanning Nature Reserve	0	0
Wheatbelt Secondary Freight Network Reserve	0	
	<u>(29,700)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>511,104</u>	<u>294</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.

Tutanning Nature Reserve

- to be used for the operations, improvements and promotion of the Tutanning Nature Reserve

Wheatbelt Secondary Freight Network Reserve

- to be used for the Shire of Pingelly's contribution for Infrastructure renewal for future Wheatbelt Secondary Freight network capital renewal

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 FEBRUARY 2022 TO 28 FEBRUARY 2022

	2020/21 B/Fwd Per 2021/22 Budget \$	2020/21 B/Fwd Per Financial Report \$	February 2021 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	1,308,592	1,308,592	1,903,361
Cash - Restricted Unspent Grants			348,736
Cash - Restricted Unspent Loans	0	0	(0)
Cash - Restricted Bonds & Deposits	13,143	13,143	13,642
Cash - Restricted Reserves	195,089	195,089	195,383
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	198,109	198,109	390,620
Sundry Debtors	481,542	481,542	113,744
Provision for Doubtful Debts	(1,015)	(1,015)	(1,015)
Gst Receivable	0	0	8,526
Contract Asset	0	0	0
Loans - clubs/institutions	18,692	18,692	10,062
Accrued Income/Payments In Advance	9,662	9,662	0
Investments	5,000	5,000	5,000
Inventories	13,378	13,378	29,514
	<u>2,242,192</u>	<u>2,242,192</u>	<u>3,017,573</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)	0	0	-
Sundry Creditors	(228,162)	(228,162)	(83,760)
Accrued Interest On Loans	(393)	(393)	-
Accrued Salaries & Wages	(63,303)	(63,303)	-
Bonds & Deposits Held	(13,143)	(13,143)	(13,392)
Income In Advance	* (76,494)	(76,494)	(127,553)
Gst Payable	0	0	(5,730)
Payroll Creditors	0	0	1,082
Contract Liabilities	0	0	-
Performance Obligation Liability	(318,224)	(318,224)	(221,182)
Prepaid Rates Liability	(30,643)	(30,643)	(19,697)
Current Lease Liability	(95,007)	(95,007)	(30,439)
Accrued Expenses	(11,544)	(11,544)	-
PAYG Liability	0	0	(23,042)
Other Payables	38,057	38,057	(2,604)
Current Employee Benefits Provision	(417,294)	(417,294)	(417,294)
Current Loan Liability	(175,091)	(175,091)	(91,137)
	<u>(1,391,243)</u>	<u>(1,391,243)</u>	<u>(1,034,748)</u>
NET CURRENT ASSET POSITION	850,949	850,949	1,982,826
Less: Cash - Reserves - Restricted	(195,089)	(195,089)	(195,383)
Less: Cash - Unspent Grants/Loans - Fully Restricted	0	0	0
Less: Current Loans - Clubs / Institutions	(18,692)	(18,692)	(10,062)
Less: Investments	(5,000)	(5,000)	(5,000)
Add Back : Component of Leave Liability not Required to be Funded	417,294	417,294	417,294
Add Back : Current Loan Liability	175,091	175,091	91,137
Add Back : Current Lease Liability	95,007	95,007	30,439
Adjustment in Accounting policies	0	0 *	0
Adjustment for Trust Transactions Within Muni	0	0	250
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>1,319,560</u>	<u>1,319,560</u>	<u>2,311,250</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 FEBRUARY 2022 TO 28 FEBRUARY 2022

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2021/22 Rate Revenue \$	2021/22 Interim Rates \$	2021/22 Back Rates \$	2021/22 Total Revenue \$	2021/22 Budget \$
General Rate								
GRV - Residential	0.128950	317	3,608,332	465,294	1,642	367	467,304	465,294
GRV - Rural Residential	0.128950	65	808,184	104,215			104,215	104,215
GRV - Commercial/Industrial	0.128950	28	396,080	51,075			51,075	51,075
GRV - Townsites	0.128950	12	144,560	18,641			18,641	18,641
UV - Broadacre Rural	0.009470	221	149,640,000	1,417,091	2,136	76	1,419,303	1,417,091
Non Rateable								
Sub-Totals		643	154,597,156	2,056,316	3,779	443	2,060,538	2,056,316
Minimum Rates	Minimum \$							
GRV - Residential	950	62	85,646	58,900			58,900	58,900
GRV - Rural Residential	950	23	55,170	21,850			21,850	21,850
GRV - Commercial/Industrial	950	14	58,080	13,300			13,300	13,300
GRV - Townsites	950	8	17,185	7,600			7,600	7,600
UV - Broadacre Rural	950	75	5,167,140	71,250			71,250	71,250
Sub-Totals		182	5,383,221	172,900	0	0	172,900	172,900
Ex Gratia Rates							2,233,438	2,229,216
Movement in Excess Rates							217	0
							0	0
Total Amount of General Rates							2,233,654	2,229,216
Specified Area Rates							0	0
Ex Gratia Rates							0	0
Total Rates							2,233,654	2,229,216

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 2021/22 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 FEBRUARY 2022 TO 28 FEBRUARY 2022

7. OPERATING STATEMENT

	February 2021 Actual \$	2021/22 Adopted Budget \$	2020/21 Actual \$
OPERATING REVENUES			
Governance	100,471	58,025	68,685
General Purpose Funding	2,782,553	2,890,027	3,429,666
Law, Order, Public Safety	180,922	319,089	77,139
Health	1,636	1,900	1,992
Education and Welfare	11,261	18,270	22,872
Housing	0	0	0
Community Amenities	196,846	211,250	207,969
Recreation and Culture	868,947	496,612	900,743
Transport	395,855	1,221,887	1,920,868
Economic Services	27,427	45,050	48,489
Other Property and Services	76,176	40,227	103,415
TOTAL OPERATING REVENUE	4,642,094	5,302,337	6,781,838
OPERATING EXPENSES			
Governance	281,143	425,457	506,955
General Purpose Funding	123,477	207,821	160,139
Law, Order, Public Safety	278,088	497,159	230,095
Health	103,700	176,477	140,383
Education and Welfare	70,221	113,328	68,026
Housing	0	0	0
Community Amenities	211,164	398,447	371,738
Recreation & Culture	926,234	1,509,842	1,432,631
Transport	1,834,762	2,902,952	2,321,179
Economic Services	245,030	410,577	245,407
Other Property and Services	60,916	19,174	79,993
TOTAL OPERATING EXPENSE	4,134,735	6,661,234	5,556,547
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	507,359	(1,358,897)	1,225,291

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 FEBRUARY 2022 TO 28 FEBRUARY 2022

8. STATEMENT OF FINANCIAL POSITION

	February 2021 Actual \$	2020/21 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	2,447,480	1,503,682
Investments Current	5,000	5,000
Trade and Other Receivables	521,937	706,989
Inventories	29,514	13,378
Restricted Cash - Bonds & Deposits	13,642	13,143
TOTAL CURRENT ASSETS	3,017,573	2,242,192
NON-CURRENT ASSETS		
Other Receivables	190,130	190,130
Inventories	0	0
Property, Plant and Equipment	23,556,695	19,635,225
Infrastructure	66,230,728	67,173,998
Investments Non Current	55,355	55,355
TOTAL NON-CURRENT ASSETS	90,032,908	87,054,708
TOTAL ASSETS	93,050,481	89,296,900
CURRENT LIABILITIES		
Trade and Other Payables	512,925	785,714
Long Term Borrowings	91,137	175,091
Provisions	417,294	417,294
Bonds & Deposits Liability	13,392	13,143
TOTAL CURRENT LIABILITIES	1,034,748	1,391,242
NON-CURRENT LIABILITIES		
Trade and Other Payables	305,424	305,424
Long Term Borrowings	3,060,298	3,060,298
Provisions	10,306	10,306
TOTAL NON-CURRENT LIABILITIES	3,376,028	3,376,028
TOTAL LIABILITIES	4,410,776	4,767,270
NET ASSETS	88,639,705	84,529,630
EQUITY		
Retained Surplus	33,223,797	32,716,735
Reserves - Cash Backed	195,383	195,089
Revaluation Surplus	55,220,525	51,617,806
TOTAL EQUITY	88,639,705	84,529,630

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 FEBRUARY 2022 TO 28 FEBRUARY 2022

9. FINANCIAL RATIOS

	2022 YTD	2021
Current Ratio	4.01	1.68
Operating Surplus Ratio	(0.20)	(0.18)

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
Std met

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

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

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

Purpose:

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

Standards:

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

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

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

Below Std
Basic Std
Adv Std

**SHIRE OF PINGELLY
RESTRICTED CASH RECONCILIATION
28 February 2022**

Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure year 2020/21	Actual Expenditure current year 2021/22	Restricted Funds Remaining
Memorial Park Project	Recreation & Culture	11IP	900,000.00	815,018.98	84,981.02	0.00
Pasture Street (R2R Funding)	Transport	1201	30,624.00	1,560.00	352.94	28,711.06
Review Street (R2R Funding)	Transport	1201	46,156.00	1,020.00	5,799.98	39,336.02
North Bannister Road (RRG Funding)	Transport	1200	36,209.95	0.00	0.00	36,209.95
Town Hall Maintenance and Improvements	Recreation & Culture	11EH	23,867.62	18,984.12	4,572.70	310.80
Pingelly Central Driver Reviver Point - Town Hall (Dept of Infrastructure)	Recreation & Culture	11ED	117,950.00	0.00	47,299.92	70,650.08
York Williams Road	Transport	RRG15	24,133.20	0.00	550.80	23,582.40
Wickepin Pingelly Road	Transport	RRG05	69,466.80	0.00	58,935.97	10,530.83
Yenellin Road	Transport	RRG16	85,333.60	0.00	82,482.40	2,851.20
Live & Local Music	Recreation & Culture	1180	13,000.00	4,186.36	600.00	8,213.64
Roadside Vegetation Clearing	Transport	1274	124,495.38	71,314.73	10,594.40	42,586.25
AWARE - Regional Recovery Exercise	Law Order & Public Safety	0555	14,500.00	0.00	5,033.50	9,466.50
Department of Fire and Emergency Services (DFES) Fire Mitigation	Law Order & Public Safety	0588	110,500.00	0.00	100,964.03	9,535.97
National Australia Day Council	Recreation & Culture	EV001	16,000.00	0.00	8,248.98	7,751.02
RACIP(Regional Arts and Cultural Investment Program) Leveraged Cultural Planning	Recreation & Culture	135C	50,000.00	0.00	0.00	50,000.00
Pingelly Pocket Park - RAC	Recreation & Culture	IP007	9,000.00	0.00	0.00	9,000.00
Sub Total						348,735.72
Total Restricted Grant Funds						348,735.72
Available Cash		GL/Job Account	Interest Rate			Balance
Municipal Bank	Muni Fund Bank	0111	0			320,397.94
Municipal Bank	Muni Fund Interest Bearing A/C	0111	0.05%			1,130,655.59
Municipal Bank - TDA	Muni Fund Bank TDA	0111	0.15%			800,493.15
Municipal Bank	Till Float SES	0112				50.00
Municipal Bank	Till Float	0113				200.00
Municipal Bank	Petty Cash on hand	0114				300.00
Total Cash						2,252,096.68
Less Restricted Cash						(348,735.72)
Total Unrestricted Cash						1,903,360.96

15.2 Accounts Paid by Authority – February 2022

File Reference:	ADM0066
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Finance Officer
Disclosure of Interest:	Nil
Attachments:	List of Accounts
Previous Reference:	Nil

Summary

Council is requested to receive the list of accounts paid by authority for the month of February 2022.

Background

In accordance with *Local Government (Financial Management) Regulations 1996 Clause 13 (1)* schedules of all payments made through Council's bank accounts are presented to the Committee and to Council.

Comment

Unless otherwise identified, all payments have been made in accordance with Council's adopted 2021/2022 Budget.

Consultation

Nil

Statutory Environment

Regulation 12 of the *Local Government (Financial Management) Regulations* provides that:

- (1) A payment may only be made from the municipal fund or the trust fund —
- (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.

- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

Regulation 13 of the *Local Government (Financial Management) Regulations* provides that:

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

- (a) the payee's name;
- (b) the amount of the payment;
- (c) the date of the payment; and
- (d) sufficient information to identify the transaction.

- (2) A list of accounts for approval to be paid is to be prepared each month showing —

- (a) for each account which requires council authorisation in that month —
 - (i) the payee's name;
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
- (b) the date of the meeting of the Council to which the list is to be presented.

- (3) A list prepared under sub regulation (1) or (2) is to be —

- (a) presented to the Council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

Policy Implications

There are no policy implications arising from this amendment.

Financial Implications

There are no known financial implications upon either the Council’s current budget or long-term financial plan.

Strategic Implications

Goal 5	Innovation Leadership and Governance
Outcome 5.6	Financial systems are effectively managed
Strategy 5.6.1	Financial management and reporting systems are able to deliver on all administrative and management functions (including reporting) and long-term financial planning requirements

Risk Implications

Risk	Failure to present a detailed listing of payments in the prescribed form would result in non-compliance with the Local Government (Financial Management) Regulations 1996, which may result in a qualified audit.
Risk Rating (Prior to Treatment or Control)	Low (2)
Principal Risk Theme	Reputational / Legislative
Risk Action Plan (Controls or Treatment Proposed)	Nil

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Voting Requirements

Simple Majority

Recommendation:

That Council receive the Accounts for Payments for February 2022 as authorised under delegated authority and in accordance with the Local Government (Financial Management) Regulations 1996:

To 28 February:

Municipal Account	\$54,522.90
Trust Licensing Account	\$30,463.30
Trust Account	\$100.00

Moved: _____ Seconded: _____

SHIRE OF PINGELLY

ACCOUNTS PAID PRESENTED FOR ENDORSEMENT FEBRUARY 2022

EFT NUMBER	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL AMOUNT
EFT8741	04/02/2022	MALCOLM JETTA	WELCOME TO COUNTRY	1		700.00
INV 00028	28/01/2022	MALCOLM JETTA	AUSTRALIA DAY BREAKFAST 2022		700.00	
EFT8743	17/02/2022	H RUSHTON & CO	PARTS FOR PLANT	1		90.44
INV 109453	13/01/2022	H RUSHTON & CO	CONPLANT TYRED ROLLER PN5802		90.44	
EFT8744	17/02/2022	GALVINS PLUMBING PLUS	TOILET PAN AND CISTERN	1		711.04
INV 235971	28/01/2022	GALVINS PLUMBING PLUS	TOWN HALL DRIVER REVIVER		711.04	
EFT8745	17/02/2022	B.W. JAMES TRANSPORT PTY LTD	FREIGHT CHARGES	1		39.88
INV J40188	18/01/2022	B.W. JAMES TRANSPORT PTY LTD	TELFORD INDUSTRIES 18/01/2022		39.88	
EFT8746	17/02/2022	TELFORD INDUSTRIES	CHEMICAL FOR EFFLUENT POND	1		246.68
INV 676876	14/01/2022	TELFORD INDUSTRIES	HYPO-CHLOR 20LT X 5		246.68	
EFT8747	17/02/2022	OFFICEWORKS LTD	A4 DIARY	1		23.90
INV 23933666	07/01/2022	OFFICEWORKS LTD	TWO DAYS TO A PAGE		23.90	
EFT8748	17/02/2022	AUSTRALIAN TAXATION OFFICE	GST LIABILITY	1		20,856.00
INV 15022022	15/02/2022	AUSTRALIAN TAXATION OFFICE	Jan-22		20,856.00	
EFT8749	17/02/2022	NARROGIN TOYOTA	SERVICE OF PLANT	1		338.67
INV JC24032411	11/01/2022	NARROGIN TOYOTA	50000KM SERVICE - MAZDA CX-5B PEMC1		338.67	
EFT8750	17/02/2022	COUNTRY PAINT SUPPLIES	WHITE PAINT	1		148.17
INV 4899000619	07/01/2022	COUNTRY PAINT SUPPLIES	TOWN HALL DRIVER REVIVER		148.17	
EFT8751	17/02/2022	RF & PL O'BRIEN	PUSH UP GRAVEL	1		3,300.00
INV 15	30/01/2022	RF & PL O'BRIEN	YENELLIN ROAD RECONSTRUCTION		3,300.00	
EFT8752	17/02/2022	NARROGIN HARDWARE AND BUILDING SUPPLIES	ASSORTED CONSUMABLES	1		53.56

INV 114017	13/10/2021	NARROGIN HARDWARE AND BUILDING SUPPLIES	40 X 20 PINE, SANDING BELTS AND GLUE - DEPOT GROUNDS		53.56	
EFT8753	17/02/2022	ABCO PRODUCTS PTY LTD	SURGICAL FACE MASKS	1		653.73
INV INV768843	11/01/2022	ABCO PRODUCTS PTY LTD	VARIOUS SHIRE PROPERTIES		305.69	
INV INV769131	11/01/2022	ABCO PRODUCTS PTY LTD	VARIOUS SHIRE PROPERTIES		348.04	
EFT8754	17/02/2022	MCPEST PEST CONTROL	BRIDGE TERMITE INSPECTIONS, REPORTS, TREATMENTS	1		3,245.00
INV 00417	05/01/2022	MCPEST PEST CONTROL	VARIOUS BRIDGES		1,650.00	
INV 429	24/01/2022	MCPEST PEST CONTROL	VARIOUS BUILDINGS		1,595.00	
EFT8755	17/02/2022	EASTERN HILLS SAWS & MOWERS PTY LTD	PURCHASE OF SMALL PLANT	1		670.00
INV 48161#11	05/01/2022	EASTERN HILLS SAWS & MOWERS PTY LTD	CORDLESS CHAINSAW, CHARGER, SPARE BATTERY		670.00	
EFT8756	17/02/2022	PINGELLY CAFE	CATERING	1		137.50
INV 122	31/01/2022	PINGELLY CAFE	BUSHFIRE TRAINING - 31/01/2022		137.50	
EFT8757	17/02/2022	PINGELLY IGA EXPRESS	ASSORTED SUPPLIES FOR VARIOUS SHIRE BUILDINGS, FUNCTIONS, MEETINGS	1		2,299.53
INV 03/5233	05/10/2021	PINGELLY IGA EXPRESS	05/10/21 - MILK, 06/10/21 - COFFEE, 07/10/21 - NARROGIN OBSERVER, 11/10/21 - TEA BAGS, 11/10/21 - MILK, 12/10/21 - SUPPLIES FOR BFAC MEETING 12/10, 12/10/21 - SUPPLIES FOR BFAC MEETING 12/10, 14/10/21 - NARROGIN OBSERVER, 18/10/21 - MILK, 20/10/21 - SUPPLIES FOR OCTOBER COUNCIL MEETING, 20/10/21 - SUPPLIES FOR OCTOBER COUNCIL MEETING, 21/10/21 - MILK, 21/10/21 - NARROGIN OBSERVER, 27/10/21 - SUPPLIES FOR DEPOT TOOLBOX MEETING, 27/10/21 - SUPPLIES FOR DEPOT TOOLBOX MEETING, 28/10/21 - NARROGIN OBSERVER		297.78	
INV 03/6879	09/10/2021	PINGELLY IGA EXPRESS	VARIOUS CLEANING PRODUCTS - PINGELLY SWIMMING POOL		100.36	
INV 03/5647	01/11/2021	PINGELLY IGA EXPRESS	01/11/21 - MILK, 04/11/21 - NARROGIN OBSERVER, 08/11/21 - SERVIETTES, 08/11/21 - NARROGIN OBSERVER, 08/11/21 - MILK, 11/11/21 - NARROGIN OBSERVER, 15/11/21 - MILK, 17/11/21 - SUPPLIES FOR NOVEMBER COUNCIL MEETING, 17/11/21 - SUPPLIES FOR NOVEMBER COUNCIL MEETING, 21/11/21 - TISSUES, 21/11/21 - MILK, 29/11/21 - MILK, TEA BAGS, SUGAR		107.37	
INV 03/7333	02/12/2021	PINGELLY IGA EXPRESS	02/12/21 - NARROGIN OBSERVER, 06/12/21 - MILK, 07/12/21 - SUPPLIES FOR DECEMBER COUNCIL MEETING, 08/12/21 - SUPPLIES FOR DECEMBER COUNCIL MEETING, 08/12/21 - SUPPLIES FOR DECEMBER COUNCIL MEETING, 09/12/21 - NARROGIN OBSERVER, 13/12/21 - MILK, 20/12/21 - MILK		116.10	
INV 01/2459	06/12/2021	PINGELLY IGA EXPRESS	SUPPLIES AND REFRESHMENTS - FIRE MITIGATIONS WORKS, SUPPLIES AND REFRESHMENTS - FIRE MITIGATIONS WORKS		1,495.51	
INV 01/2456	06/12/2021	PINGELLY IGA EXPRESS	SUPPLIES AND REFRESHMENTS - BUSH FIRE BRIGADE TRAINING, SUPPLIES AND REFRESHMENTS - BUSH FIRE BRIGADE TRAINING		140.00	
INV 03/9403	04/01/2022	PINGELLY IGA EXPRESS	04/01/22 - MILK, TEA BAGS, 10/01/22 - MILK, 13/01/22 - NARROGIN OBSERVER, 17/01/22 - MILK, COFFEE, 21/01/22 - TISSUES, 24/01/22 - MILK, 24/01/22 - TISSUES, 31/01/22 - MILK		42.41	
EFT8758	17/02/2022	FRONTLINE FIRE AND RESCUE EQUIPMENT	AUTO ELECTRICAL SERVICES	1		364.38
INV 73194	18/01/2022	FRONTLINE FIRE AND RESCUE EQUIPMENT	CHECK OUT ISSUE WITH ENGINE LIGHT STAYING ON - ISUZU FIRE TRUCK		364.38	

EFT8759	17/02/2022	AUTOMOTIVE ELECTRICAL & 4WD ACCESSORIES	PART FOR PLANT	1		4.00
INV 105435	08/12/2021	AUTOMOTIVE ELECTRICAL & 4WD ACCESSORIES	BLADE FUSE HOLDER - ISUZU TIP TRUCK			4.00
EFT8760	17/02/2022	AUSTRALIA DAY COUNCIL OF SA	AUSTRALIA DAY 2022 AWARDS	1		140.00
INV 1127	11/01/2022	AUSTRALIA DAY COUNCIL OF SA	4X MEDALLIONS FOR AUSTRALIA DAY AWARDS BOWLING CLUB			140.00
EFT8761	17/02/2022	FARMARAMA PTY LTD	PROFORCE DUKE HERBICIDE	1		528.00
INV 16566	27/10/2021	FARMARAMA PTY LTD	REC GROUND MAINTENANCE			528.00
EFT8762	17/02/2022	THE AUSTRALIAN LOCAL GOVERNMENT JOB DIRECTORY	VACANT POSITION ADVERTISEMENTS	1		247.50
INV 212077SA	13/01/2022	THE AUSTRALIAN LOCAL GOVERNMENT JOB DIRECTORY	RECRUITMENT ADVERTISING - EXECUTIVE ASSISTANT, EXECUTIVE MANAGER CORPORATE SERVICES, COORDINATOR GROWTH			247.50
EFT8763	17/02/2022	SOUTH EAST CABINET MAKERS	ASSORTED CONSUMABLES	1		319.00
INV 1358	21/10/2021	SOUTH EAST CABINET MAKERS	MATERIALS FOR SIGN - PARADE STREET			319.00
TOTAL EFT						35,116.98

CHEQUE NUMBER	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL AMOUNT
24880	17/02/2022	SHIRE OF PINGELLY	12 MONTH VEHICLE REGISTRATION RENEWAL	1		426.30
INV PN662022	05/01/2022	SHIRE OF PINGELLY	PN66 ISUZU TIPPER TRUCK			426.30
24881	17/02/2022	SYNERGY	SHIRE POWER CHARGES	1		3,308.05
INV 2049441339	24/01/2022	SYNERGY	LOT 202 PEMBERTON STREET - 12/11/2021 TO 21/01/2022			197.58
INV 2013458919	01/02/2022	SYNERGY	198 STREETLIGHTS - 25/12/2021 TO 24/01/2022			3,110.47
TOTAL EFT						3,734.35

PAYROLL	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL AMOUNT
EFT8740	04/02/2022	SHIRE OF PINGELLY SOCIAL CLUB	PAYROLL DEDUCTIONS	1		15.00
EFT8742	04/02/2022	WEST AUSTRALIAN SHIRE COUNCILS & MUNICIPAL ROAD BOARDS AND PARKS LGRCEU	PAYROLL DEDUCTIONS	1		123.00

DD12688.1	01/02/2022	AWARE SUPER	SUPERANNUATION CONTRIBUTIONS	1		3,285.17
DD12688.2	01/02/2022	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	1		1,453.41
DD12688.3	01/02/2022	BENDIGO SMART START SUPER	SUPERANNUATION CONTRIBUTIONS	1		686.15
DD12688.4	01/02/2022	UNISUPER	SUPERANNUATION CONTRIBUTIONS	1		427.38
DD12688.5	01/02/2022	MLC	SUPERANNUATION CONTRIBUTIONS	1		423.08
DD12688.6	01/02/2022	COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL	SUPERANNUATION CONTRIBUTIONS	1		89.23
DD12688.7	01/02/2022	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		369.98
DD12688.8	01/02/2022	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		256.36
DD12688.9	01/02/2022	AMP SUPER FUND	SUPERANNUATION CONTRIBUTIONS	1		545.47
DD12714.1	15/02/2022	AWARE SUPER	SUPERANNUATION CONTRIBUTIONS	1		3,096.84
DD12714.2	15/02/2022	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	1		1,298.83
DD12714.3	15/02/2022	BENDIGO SMART START SUPER	SUPERANNUATION CONTRIBUTIONS	1		686.15
DD12714.4	15/02/2022	MLC	SUPERANNUATION CONTRIBUTIONS	1		423.08
DD12714.5	15/02/2022	UNISUPER	SUPERANNUATION CONTRIBUTIONS	1		9.11
DD12714.6	15/02/2022	COLONIAL FIRSTSTATE FIRSTCHOICE PERSONAL	SUPERANNUATION CONTRIBUTIONS	1		199.45
DD12714.7	15/02/2022	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		335.45
DD12714.8	15/02/2022	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		401.24
DD12714.9	15/02/2022	AMP SUPER FUND	SUPERANNUATION CONTRIBUTIONS	1		526.63
TOTAL EFT						14,651.01

DIRECT DEBIT	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL AMOUNT
DD12710.1	14/02/2022	BENDIGO BANK CREDIT CARDS	CEO CREDIT CARD TRANSACTIONS - JANUARY 2022	1		818.00
INV 14022022	14/02/2022	BENDIGO BANK CREDIT CARDS	06/01/2022 SEEK - RECRUITMENT ADVERTISING - COORDINATOR GROWTH \$390.50 06/01/2022 SEEK - RECRUITMENT ADVERTISING - EXECUTIVE MANAGER CORPORATE SERVICES \$390.50 30/01/2022 BENDIGO BANK - CREDIT CARD FEE \$4.00 31/01/2022 FACEBOOK - RECRUITMENT ADVERTISING - EXECUTIVE ASSISTANT \$33.00	1	818.00	
DD12711.1	14/02/2022	BENDIGO BANK CREDIT CARDS	EMW CREDIT CARD TRANSACTIONS - JANUARY 2022	1		4.00

INV 14022022	14/02/2022	BENDIGO BANK CREDIT CARDS	30/01/2022 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	4.00	
DD12712.1	14/02/2022	BENDIGO BANK CREDIT CARDS	EMCS CREDIT CARD TRANSACTIONS - JANUARY 2022	1		198.56
INV 14022022	14/02/2022	BENDIGO BANK CREDIT CARDS	06/01/2022 SHIRE OF PINGELLY - PLANT PLATE CHANGE FROM PN270 TO PN01 \$18.30 06/01/2022 SHIRE OF PINGELLY - PLANT PLATE CHANGE FROM PN01 TO 0PN \$18.30 08/01/2022 WESTNET - 1 MONTH INTERNET FOR 9 WEBB STREET \$69.99 08/01/2022 ADOBE - 1 MONTH CDO ADOBE LICENCE RENEWAL \$43.99 24/01/2022 ADOBE - 1 MONTH SFO ADOBE LICENCE RENEWAL \$21.99 24/01/2022 ADOBE - 1 MONTH FO ADOBE LICENCE RENEWAL \$21.99 30/01/2022 BENDIGO BANK - CREDIT CARD FEE \$4.00	1	198.56	
TOTAL EFT						1,020.56

EFT NUMBER	DATE	CREDITOR	INVOICE DESCRIPTION	BANK CODE	INVOICE AMOUNT	TOTAL AMOUNT
DD12735.1	01/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 28/01/2022	8		917.60
DD12737.1	02/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 31/01/2022	8		435.15
DD12739.1	03/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 01/02/2022	8		790.65
DD12741.1	04/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 02/02/2022	8		1,742.65
DD12743.1	07/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 03/02/2022	8		205.60
DD12745.1	08/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 04/02/2022	8		1,558.50
DD12747.1	09/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 07/02/2022	8		768.65
DD12749.1	10/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 08/02/2022	8		1,273.70
DD12751.1	11/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 09/02/2022	8		22.25
DD12754.1	14/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 10/02/2022	8		69.25
DD12756.1	15/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 11/02/2022	8		12,539.85
DD12758.1	16/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 14/02/2022	8		127.25
DD12760.1	17/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 15/02/2022	8		316.70
DD12762.1	18/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 16/02/2022	8		1,105.90
DD12765.1	21/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 17/02/2022	8		498.20
DD12767.1	22/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 18/02/2022	8		1,228.90
DD12769.1	23/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 21/02/2022	8		2,977.55
DD12772.1	24/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 22/02/2022	8		1,529.40

DD12774.1	25/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 23/02/2022	8		477.30
DD12776.1	28/02/2022	DEPARTMENT OF TRANSPORT	RECONCILE TRANSPORT LICENSING 24/02/2022	8		1,878.25
TOTAL EFT						30,463.30
EFT NUMBER DATE CREDITOR INVOICE DESCRIPTION BANK CODE INVOICE AMOUNT TOTAL AMOUNT						
EFT8764	18/02/2022	RHEANNON FRANCES TURTON	BOND REFUND	7		100.00
INV T293	18/02/2022	RHEANNON FRANCES TURTON	HIRE OF COMMUNITY BUS 22/12/2021	7	100.00	
TOTAL TRUST						100.00
GRAND TOTAL						85,086.20

15.3 2021/22 Annual Budget Review

File Reference: ADM0067
Location: Not Applicable
Applicant: Not Applicable
Author: Executive Manager Corporate Services
Disclosure of Interest: Nil
Attachments: 2021/22 Budget Review
Previous Reference:

Summary

To consider and adopt the Budget Review as attached for the period 1 July 2021 to 28 February 2021.

Background

In accordance with Local Government (Financial Management) Regulations, Council is required to carry out a review of its annual budget for that year by 31 March. This requirement recognises the dynamic nature of local government activities and the need to continually reassess projects competing for limited funds, to ensure that community benefit from available funding is maximised.

Comment

The mid-year review of the Shire's financial accounts as at 28 February 2021 has been conducted and areas identified that require amendments to initial budget allocations. Wherever possible, service areas seeking additional funds to what was originally approved in the budget are encouraged to generate funding or to find offsetting savings in their own areas. These amendments have been detailed in the document for Council's review. A commentary is provided where expenditure or income has a variance of more than \$5,000.

In reviewing the 2021/22 Budget and incorporating the amendments and the audited surplus for the 2021/22 financial year, the changes made to the various accounts have resulted in a nil effect on the closing fund of \$0.

The budget review process has identified items requiring adjustment which are self-balancing, where increased expenditure is offset by corresponding decreases elsewhere within the program, or additional associated revenue. A copy of the 2021/22 Budget Review report is attached which details the items. Changes over \$5,000 include:

Description	Variation \$
Revenue	
Increase revenue - RACIP (Regional Arts and Cultural Investment Program) Leverages Cultural Planning	50,000.00
Increase revenue Town Hall Grant - Wheatbelt Development Commission	25,000.00
Decrease revenue Sulkies & Buggies Display Shed - Lotterywest Grant	50,000.00
Increase revenue Caravan Park improvements - Chalets- LRCI Phase 3	50,000.00
Increase in General Purpose Grant FAGS - LGGC	54,632.00
Increase in Roads Grant FAGS - LGGC	20,907.00
Increase revenue proceeds Total Loss Insurance Claim - PCEO20	38,738.00
Increase revenue RAC Funding - Pingelly Pocket Park	35,731.00
Increase revenue National Australia Day Grant & IGA Community Chest Fund	20,910.00
Increase revenue Long Service Leave Reimbursement	28,615.00

Increase revenue Paid Parental Leave Reimbursement – Centrelink	10,816.00
Increase revenue reimbursement - Workers Compensation Claim	60,942.00
Decrease revenue refuse site charges	5,600.00
Gifted Old Bowling Club Building - Accounting Transaction only	599,000.00
Increase revenue LRCI Phase 3 PRACC Carpark and Drainage	25,000.00
Decrease revenue Grain Freight Route funding transfer 22/23 Budget	46,500.00
Decrease revenue Proceeds on New Lease	230,000.00
Decrease Proceeds on Disposal of Asset - PT13 and PSM01	52,000.00
Decrease revenue Private Works	10,000.00
Expenditure	
Increase expenditure Australia Day	16,865.00
Increase expenditure - RACIP (Regional Arts and Cultural Investment Program) Leverages Cultural Planning	50,000.00
Increase expenditure Caravan Park improvements – Chalets	50,000.00
Increase expenditure Town Hall - Wheatbelt Development Commission Grant	25,000.00
Increase in utility expenditure Pingelly Swimming Pool	5,000.00
Increase Advertising - Various vacant positions	6,000.00
Increase expenditure IT expenditure	6,700.00
Increase expenditure Relocation Expenses CEO & Coordinator Works	6,000.00
Increase expenditure Long Service Leave payout	11,000.00
Increase in Financial Services	11,000.00
Decrease expenditure Right of Use Assets PT13	230,000.00
Decrease Leasing - Replacement PT13	34,500.00
Increase expenditure Appliance Bay Facility & Amenities plus fast fill trailer shed - ESL Grant BFB	231,707.00
Increase expenditure RAC Funding - Pingelly Pocket Park	35,731.00
Gifted Old Bowling Club Building - Accounting Transaction only	599,000.00
Decrease expenditure Sulkies and Buggies project	200,000.00
Increase expenditure Emergency Repairs to BR006 Yealering Pingelly Road Bridge	26,800.00
Increase expenditure PRACC Carpark and Drainage (LRCI Phase 3)	25,000.00
Increase expenditure materials York Williams Road	48,309.00
Decrease expenditure materials North Bannister Pingelly Road	50,000.00
Decrease expenditure employee direct labour and PWOH's CB81 Review	12,424.00
Increase expenditure materials CB81 Review Street	33,206.00
Decrease expenditure CC82 Pasture Street	20,062.00
Decrease expenditure Materials FPC1 Footpath Construction	11,208.00
Increase expenditure Rural Road Maintenance	34,224.00
Decrease expenditure materials Town Street Maintenance	5,000.00
Increase expenditure Long Service Leave Payouts	18,000.00
Increase expenditure PT13 Parts and Repairs	10,000.00

Increase expenditure Portable Device Salary Sacrifice Arrangement and Electronic Device/Equipment for working remotely - COVID 19	12,075.00
Increase expenditure RAT (Rapid Antigen Test) COVID 19	9,868.00

Reserves

This budget review has an overall positive impact on the estimated closing balance of Shire Reserves as at 30 June 2022 of \$138,738, due to the transfer of \$100,000 for the Sulkies and Buggies project and \$38,738 transfer to Plant Reserve to fund future plant requirements in the Technical area.

Consultation

No external consultation is required for this item.

Statutory Environment

Local Government Act 1995 Section 6.2 Municipal Budget.

Local Government (Financial Management) Regulations 1996.

Regulation 33A Review of Budget

- (1) Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine whether or not to adopt the review, any parts of the review or any recommendations made in the review.
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department of Local Government, Sport & Cultural Industries.

Policy Implications

There are no policy implications.

Financial Implications

Specific financial implications are as outlined in the comment section of this report.

Strategic Implications

Goal 5	Innovation Leadership and Governance
Outcome 5.6	Financial systems are effectively managed
Strategy 5.6.1	Financial management and reporting systems are able to deliver on all administrative and management functions (including reporting) and long-term financial planning requirements

Risk Implications

Risk	Failure to present a detailed budget review in the prescribed form or closing date would result in non-compliance with the Local Government (Financial Management) Regulations 1996, which may result in a qualified audit.
Risk Rating (Prior to Treatment or Control)	Low (4)
Principal Risk Theme	Reputational / Legislative
Risk Action Plan (Controls or Treatment Proposed)	Nil

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Voting Requirements

Absolute Majority

Recommendation:

1. That Council adopts the 2021/22 Budget Review for the period ending 28 February 2021 as attached.

Moved: _____ Seconded: _____

SHIRE OF PINGELLY

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2022

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 28 FEBRUARY 2022

Note	Budget v Actual		Predicted		
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	1,319,560	1,319,563	3	1,319,563	▲
Revenue from operating activities (excluding rates)					
Operating grants, subsidies and contributions	1,197,984	638,093	209,872	1,407,856	▲
Fees and charges	346,754	262,640	(8,975)	337,779	▼
Interest earnings	31,391	15,864	(500)	30,891	▼
Other revenue	77,284	132,236	179,234	256,518	▲
Profit on asset disposals	25,050	0	(9,050)	16,000	▼
	1,678,463	1,048,833	370,581	2,049,044	
Expenditure from operating activities					
Employee costs	(1,852,934)	(903,942)	(69,245)	(1,922,179)	▲
Materials and contracts	(1,612,092)	(666,882)	(141,755)	(1,753,847)	▲
Utility charges	(164,138)	(65,798)	(18,600)	(182,738)	▲
Depreciation on non-current assets	(2,608,552)	(1,300,445)	0	(2,608,552)	
Interest expenses	(117,916)	(57,903)	5,888	(112,028)	▼
Insurance expenses	(191,769)	(193,974)	0	(191,769)	
Other expenditure	(108,833)	(37,320)	7,332	(101,501)	▼
Loss on asset disposals	(5,000)	(2,690)	2,310	(2,690)	▼
	(6,661,234)	(3,228,954)	(214,070)	(6,875,304)	
Non-cash amounts excluded from operating activities	2,588,502	1,303,135	6,740	2,595,242	▲
Amount attributable to operating activities	(1,074,709)	442,577	163,254	(911,455)	
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	1,394,658	219,672	735,605	2,130,263	▲
Purchase land and buildings	(561,316)	(63,638)	(697,707)	(1,259,023)	▲
Purchase plant and equipment	(34,000)	(32,972)	(31,000)	(65,000)	▲
Purchase furniture and equipment	(34,700)	(5,134)	2,060	(32,640)	▼
Purchase and construction of infrastructure-roads	(937,673)	(131,488)	(17,421)	(955,094)	▲
Purchase and construction of infrastructure-other	(231,465)	(205,591)	(35,731)	(267,196)	▲
Purchase of right of use assets	(330,000)	0	230,000	(100,000)	
Proceeds from self supporting loans	18,692	0	0	18,692	
Proceeds from disposal of assets	62,000	0	(13,262)	48,738	▲
	(653,804)	(219,151)	172,544	(481,260)	
Non-cash amounts excluded from investing activities	0	0	0	0	
Amount attributable to investing activities	(653,804)	(219,151)	172,544	(481,260)	
FINANCING ACTIVITIES					
Repayment of debentures	(175,091)	(83,954)	0	(175,091)	
Principal elements of finance lease payments	(144,508)	(47,397)	34,500	(110,008)	▲
Proceeds from new leases liabilities	330,000	0	(230,000)	100,000	
Transfers to cash backed reserves (restricted assets)	(540,804)	(294)	(308,238)	(849,042)	▲
Transfers from cash backed reserves (restricted assets)	29,700	0	167,940	197,640	▼
Amount attributable to financing activities	(500,703)	(131,645)	(335,798)	(836,501)	
Budget deficiency before general rates	(2,229,216)	91,781	0	(2,229,216)	
Estimated amount to be raised from general rates	2,229,216	2,233,652		2,229,216	
Closing funding surplus(deficit)	3 (c) 0	2,325,433	0	0	

SHIRE OF PINGELLY
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 28 FEBRUARY 2022

	Budget v Actual		Predicted		Material Variance
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Year End (a)+(c)+(d)	
Note	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	1,319,560	1,319,563	3	1,319,563	▲
Revenue from operating activities (excluding rates)					
Governance	58,025	79,488	60,575	118,600	▲
General purpose funding	660,811	372,657	75,039	735,850	▲
Law, order, public safety	319,089	124,332	0	319,089	
Health	1,900	811	0	1,900	
Education and welfare	18,270	6,415	(1,350)	16,920	▼
Community amenities	211,250	193,327	(3,725)	207,525	▼
Recreation and culture	29,116	17,137	73,967	103,083	▲
Transport	294,725	175,417	111,333	406,058	▲
Economic services	45,050	19,737	2,500	47,550	▲
Other property and services	40,227	59,513	52,242	92,469	▲
	1,678,463	1,048,834	370,581	2,049,044	
Expenditure from operating activities					
Governance	(425,457)	(218,685)	(81,032)	(506,489)	▲
General purpose funding	(207,821)	(100,003)	(1,100)	(208,921)	▲
Law, order, public safety	(497,159)	(200,896)	(2,000)	(499,159)	▲
Health	(176,477)	(95,016)	0	(176,477)	
Education and welfare	(113,328)	(58,267)	(3,107)	(116,435)	▲
Community amenities	(398,447)	(160,315)	(1,550)	(399,997)	▲
Recreation and culture	(1,509,842)	(727,749)	(88,345)	(1,598,187)	▲
Transport	(2,902,952)	(1,471,447)	(27,424)	(2,930,376)	▲
Economic services	(410,577)	(192,868)	(4,900)	(415,477)	▲
Other property and services	(19,174)	(3,707)	(4,612)	(23,786)	▲
	(6,661,234)	(3,228,953)	(214,070)	(6,875,304)	
Non-cash amounts excluded from operating activities	2,588,502	1,303,135	6,740	2,595,242	▼
Amount attributable to operating activities	(1,074,709)	442,579	163,254	(911,455)	
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	1,394,658	219,672	735,605	2,130,263	▼
Purchase land and buildings	(561,316)	(63,638)	(697,707)	(1,259,023)	▲
Purchase plant and equipment	(34,000)	(32,972)	(31,000)	(65,000)	▲
Purchase furniture and equipment	(34,700)	(5,134)	2,060	(32,640)	▼
Purchase and construction of infrastructure - roads	(937,673)	(131,488)	(17,421)	(955,094)	▲
Purchase and construction of infrastructure - other	(231,465)	(205,591)	(35,731)	(267,196)	▲
Purchase of right of use assets	(330,000)	0	230,000	(100,000)	▼
Proceeds from self supporting loans	18,692	0	0	18,692	
Proceeds from disposal of assets	62,000	0	(13,262)	48,738	▲
	(653,804)	(219,151)	172,544	(481,260)	
Non-cash amounts excluded from investing activities	0	0	0	0	
Amount attributable to investing activities	(653,804)	(219,151)	172,544	(481,260)	
FINANCING ACTIVITIES					
Repayment of borrowings	(175,091)	(83,954)	0	(175,091)	
Principal elements of finance lease payments	(144,508)	(47,397)	34,500	(110,008)	▼
Proceeds from new leases liabilities	330,000	0	(230,000)	100,000	▲
Transfers to cash backed reserves (restricted assets)	(540,804)	(294)	(308,238)	(849,042)	▲
Transfers from cash backed reserves (restricted assets)	29,700	0	167,940	197,640	▼
Amount attributable to financing activities	(500,703)	(131,645)	(335,798)	(836,501)	
Budget deficiency before general rates	(2,229,216)	91,783	0	(2,229,216)	
Estimated amount to be raised from general rates	2,229,216	2,233,652	0	2,229,216	
Closing Funding Surplus(Deficit)	3 (c) 0	2,325,435	0	0	

1. BASIS OF PREPARATION

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the Shire of Pingelly to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget review 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.

All monies held in the Trust Fund are excluded from the financial statements.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget review 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.

ROUNDING OFF FIGURES

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

2021-22 ACTUAL BALANCES

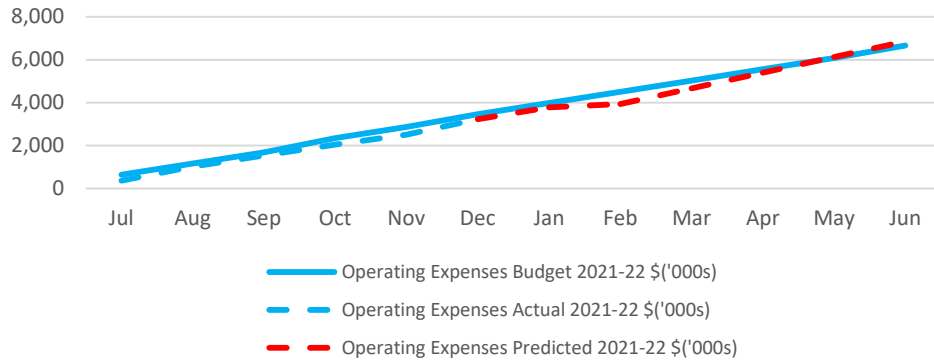
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

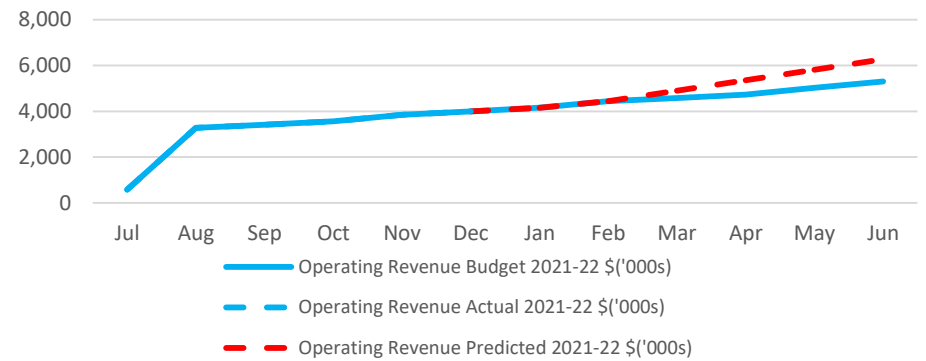
Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

2. SUMMARY GRAPHS - BUDGET REVIEW

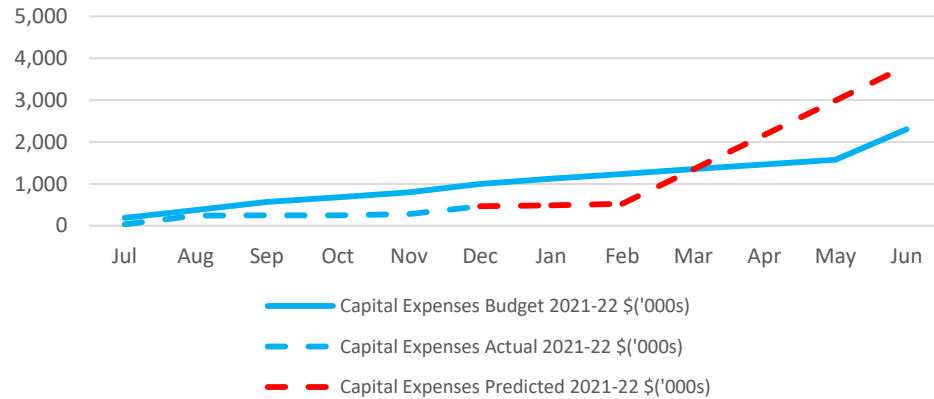
Operating Expenses



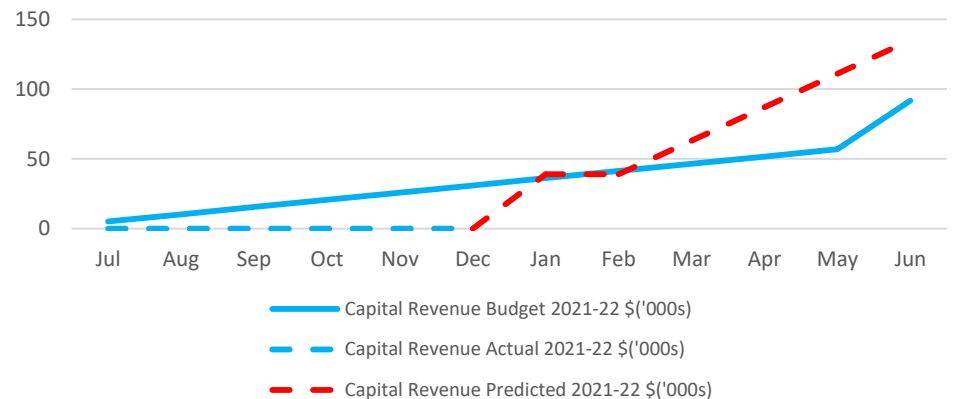
Operating Revenue



Capital Expenditure



Capital Revenue



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

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual - Used for Budget 30 June 2021	Audited Actual 30 June 2021	Budget 30 June 2022	Actual 28 February 2022
Adjustments to operating activities			\$	\$
Less: Profit on asset disposals	(24,162)	(24,162)	(25,050)	0
Less: Fair value adjustment to financial assets at fair value through profit and loss	(1,939)	(1,940)	0	0
Add: Loss on asset disposals	13,968	13,968	5,000	2,690
Add: Depreciation on non-current assets	2,592,566	2,592,567	2,608,552	1,300,445
Movement in non-current pensioner deferred rates	(10,309)	(10,309)	0	0
Movement in employee provisions	(38,515)	(29,854)	0	0
Non-cash amounts excluded from operating activities	2,531,609	2,540,270	2,588,502	1,303,135

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash	(195,089)	(195,089)	(706,193)	(195,383)
Less : Current assets not expected to be received at end of year				
Current portion of self supporting loans receivable	(18,691)	(18,692)	0	(18,692)
Financial assets at Fair Value through profit and loss	(5,000)	(5,000)	(5,000)	(5,000)
Add: Long term borrowings	175,091	175,091	0	91,137
Add: Current portion of lease liabilities	95,007	95,007	280,499	47,610
Add: Provisions - employee	417,350	417,294	417,350	417,294
Total adjustments to net current assets	468,668	468,611	(13,344)	336,966

(c) Composition of estimated net current assets

Current assets

Cash unrestricted	927,019	927,019	37,458	1,688,017
Cash restricted	394,718	394,717	0	455,076
Financial assets - unrestricted	23,692	23,692	5,000	5,000
Financial assets - restricted reserves	195,089	195,090	706,194	195,383
Receivables - rates and rubbish	678,635	678,635	353,636	650,696
Receivables - other	9,662	9,662	9,662	0
Other current assets				18,692
Inventories	13,378	13,378	3,378	18,866
	2,242,193	2,242,193	1,115,328	3,031,730

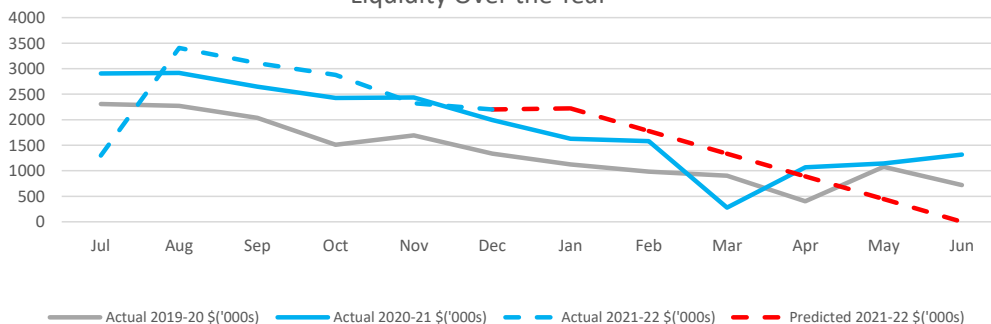
Less: current liabilities

Payables	(309,135)	(309,130)	(404,135)	(43,376)
Contract liabilities	(394,718)	(394,718)	0	(444,064)
Lease liabilities	(95,007)	(95,007)	(280,499)	(47,610)
Long term borrowings	(175,091)	(175,091)	0	(91,137)
Provisions	(391,607)	(391,552)	(391,607)	(391,551)
Other Provisions	(25,743)	(25,743)	(25,743)	(25,743)
	(1,391,301)	(1,391,241)	(1,101,984)	(1,043,481)

Net current assets

	850,892	850,952	13,344	1,988,249
Less: Total adjustments to net current assets	468,668	468,611	(13,344)	336,966
Closing funding surplus / (deficit)	1,319,560	1,319,563	0	2,325,215

Liquidity Over the Year



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.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Pingelly classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Pingelly applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

An 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 or non-current based on the Shire of Pingelly's intentions to release for sale.

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.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Pingelly recognises revenue for the prepaid rates that have not been refunded.

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.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire of Pingelly are recognised as a liability until such time as the Shire of Pingelly satisfies its obligations under the agreement.

SHIRE OF PINGELLY
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$
 Permanent Timing

4.1 OPERATING REVENUE (EXCLUDING RATES)

4.1.1 FEES AND CHARGES

Decrease Revenue - Town Planning	(750)	
Decrease Lease Revenue - Preschool Peppercorn Lease entered into with REED commencing 01/09/21	(1,350)	
Increase in Cemetery Fees	500	
Decrease in Daily Admissions - Pingelly Swimming Pool	(800)	
Increase in Caravan Park Revenue	2,500	
Long Service Leave Reimbursement - Shire of Brookton and York - Not listed in Budget	4,400	
Increase in domestic rubbish services revenue - Interim billings	2,125	
Decrease in refuse site charges	(5,600)	
Decrease in Private Work charges	(10,000)	

4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Increase in General Purpose Grant FAGS - LGGC	54,632	
Increase in Roads Grant FAGS - LGGC	20,907	
Correction of Revenue IE Code 24 WALGCC Special Projects	134,333	

4.1.6 INTEREST EARNINGS

Decrease in reserve interest due to lower than budgeted interest rates	(500)	
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4.1.7 OTHER REVENUE

Reimbursement West Shade refund of overpayment - Pingelly Swimming Pool	500	
Reimbursement Insurance Claims - PRACC CCTV Cameras & Webb St unit door	2,777	
National Australia Day Grant \$20,000 & IGA Community Chest Fund \$910 - Not listed in Budget	20,910	
Long Service Leave Reimbursement - Shire of Ravensthorpe, Sandstone, Wyalkatchem - Not listed in Budget \$26540 plus \$2075 Portable Device Salary Sacrifice Arrangement - EMCS	28,615	
Paid Parental Leave Reimbursement - Centrelink - Not listed in Budget	10,816	
Increase utility reimbursements - REED Peppercorn Lease	2,480	
Reimbursement - Workers Compensation Claim - Not listed in Budget	60,942	
Reimbursement SAM Trailer as per MOU - Shire of Beverley	1,300	
RACIP (Regional Arts and Cultural Investment Program) Leverages Cultural Planning	50,000	
Increase Revenue - Other Culture Income		
Courthouse Cinema as per MOU - Pro-rata 21/22	580	
Increase Revenue - Reimbursement Refreshments LG Week - Shire of Wickepin	314	

4.1.8 PROFIT ON ASSET DISPOSAL

Profit on Disposal of Asset - PCEO20 Total Loss Insurance Claim	13,950	
Decrease in profit on Disposal of Asset - PT13 Not replacing 21/22 budget and PSM01 not being traded	(23,000)	

Predicted Variances Carried Forward **370,581** **0**

SHIRE OF PINGELLY
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$
 Permanent Timing

Predicted Variances Brought Forward 370,581 0

4.2 OPERATING EXPENSES

4.2.1 EMPLOYEE COSTS

Allocation of Employee Direct Labour to BM056 Memorial Park Toilets & BM057 Memorial Park BBQ's	4,102
Allocation of PWOH's to BM056 Memorial Park Toilets & BM057 Memorial Park BBQ's	4,081
Allocation of Employee Labour to BM056 - Memorial Park Toilets	(2,761)
Allocation of PWOH's to BM056 - Memorial Park Toilets	(2,747)
Allocation of Employee Labour to BM057 - Memorial Park BBQ's	(1,341)
Allocation of PWOH's to BM057 - Memorial Park BBQ's	(1,334)
Increase in Fringe Benefit Tax	(2,000)
Original budget \$19,600 plus CEO - As per signed contract \$1200 membership & \$2500 Professional Development (transfer to IE code 02 so clears to Employee costs in reporting), plus \$4000 training budget CDO as per letter of offer less \$2900 - EMCS training no longer required	(24,400)
Increase Relocation Expenses CEO \$1,000 & Coordinator Works \$5,000	(6,000)
Long Service Leave payout - Previous employee	(11,000)
Increase in Employee Labour Rural Road Maintenance	(3,947)
Increase in PWOH's Rural Road Maintenance	(3,898)
Increase in Long Service Leave Payouts	(18,000)

4.2.2 MATERIAL AND CONTRACTS

Increase of Materials & Contracts - Senior Week	(500)
Decrease CD007 Conferences and Training	1,000
Increase CD024 Materials and Contracts - Youth Events	(1,000)
Decrease CD028 Materials and Contracts - Other Minor Expenses. Not required 21/22 Budget.	500
Australia Day Grant Expenditure EV001 \$20,000 less \$3,135 Council Contribution	(16,865)
Increase expenditure - Party on the Oval EV004	(2,300)
Increase expenditure - RACIP (Regional Arts and Cultural Investment Program) Leverages Cultural Planning	(50,000)
Decrease CG025 Pingelly Tourism Group Insurance Donation - Transferred to Unallocated Community Grant Funds	2,400
Decrease Election expenses 2021	2,180
Increase expenditure interaction between Elected Members and staff	(200)
Increase in expenditure to \$6,000 - Being \$1,000 Gazetted Bush Fire Local Law and \$5,000 for Town Planning Scheme Review	(2,000)
Transfer budget from 11ED to Minor Plant & Equipment - Fridge Driver Reviver Grant expenditure	(2,000)
Old Roads Board - Increase maintenance - Gutter repairs	(1,550)
Increase expenditure - \$2,500 Pracc Lighting 1/4 share grant writing consultant plus \$2,100 CCTV Camera - offset by Insurance Claim	(4,600)
Pioneer Park - Bollard lights on path	(680)
Decrease Depot Machinery Shed Building Maintenance - Transferred to BM036	442
Increase Depot Grounds Building Maintenance - Transferred from BM032	(442)
Savings in Building Maintenance - 17 Elliot Street, Pingelly	1,500
Rates postage increase and additional expenses Wheatbelt Secondary Freight Network mail out	(1,100)
Increase in Audit Expenses	(2,700)
Increase in building maintenance - CCTV monitoring and support	(500)
Return of Community Chest Fund Grant unused grant expenditure - Sensory Garden relating to 2018/19	(2,607)
Increase Caravan Park Commission	(2,500)
Increase Advertising - Various vacant positions	(6,000)
Increase expenditure IT \$500 WCS Management PC pro-rata \$500 & \$6200 transfer to annual billing 21/22 includes 15 months - Billing period Oct to Sept	(6,700)
Increase Minor Equipment - Transfer of Acer Desktop - Admin & CDO iPhone to operating expenditure - Under capitalisation threshold	(2,504)
Increase CEO Vehicle Running expenditure - Transferred from PENT1 GL1429	(3,000)
Increase EMCS Vehicle Running expenditure	(1,075)
Increase in Financial Services - LTFP and assistance for new employees	(11,000)

SHIRE OF PINGELLY
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Increase for annual subscription Weather Station Weblogger Subscription	(1,500)	
Increase in Materials Rural Road Maintenance	(16,136)	
Increase in POC's Rural Road Maintenance	(10,243)	
Decrease in Materials Town Street Maintenance	5,000	
Increase in Public Standpipe Materials	(1,000)	
Decrease in Conference expenses - Technical Department	4,000	
Decrease in Vehicle operating expenses - Engineering Department	3,000	
Increase in Parts and Repairs	(10,000)	
Increase Less Allocated to Works POC's	10,000	
Decrease in Materials - Pony Club	1,000	
\$2,075 Portable Device Salary Sacrifice Arrangement plus \$10,000 Electronic Device/Equipment for working remotely - COVID 19	(12,075)	
4.2.3 UTILITY CHARGES		
Increase in Utility expenditure Town Hall	(800)	
Increase in Utility expenditure Pingelly Swimming Pool	(5,000)	
Increase in Utility expenditure - 4 Shire Street, Pingelly	(1,100)	
Increase in Utility expenditure GM010 Effluent Pond	(2,500)	
Increase in Utility expenditure GM001 Memorial Park	(2,700)	
Increase in Utility expenditure GM002 Pioneer Park	(3,400)	
Decrease in Utility expenditure GM005 Other Parks and Gardens	2,000	
Increase in Utility expenditure - Depot Workshop	(3,200)	
Increase in Utility expenditure BO010 Caravan Park	(1,400)	
Increase in Utility expenditure CW10 Pony Club	(500)	
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		
No material variance	0	
4.2.5 INTEREST EXPENSES		
Savings Interest of Leasing - Replacement PT13 2007 Mitsubishi Truck not being replaced 21/22	5,888	
4.2.6 INSURANCE EXPENSES		
No material variance	0	
4.2.7 OTHER EXPENDITURE		
Increase CG024 Unallocated Community Grant Funds transferred from Pingelly Tourism Group Insurance Donation	(2,400)	
Transfer to Job Training Budget to correct IE Code 02	19,600	
RAT (Rapid Antigen Test) COVID 19	(9,868)	
4.2.8 LOSS ON ASSET DISPOSAL		
Loss on Asset Disposal - Depot Container Storage - Not listed in Budget	(2,690)	
Decrease Loss on Asset Disposal - Senior Mechanic Ute not trading 21/22	5,000	
Predicted Variances Carried Forward	156,511	0

SHIRE OF PINGELLY
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	156,511	0
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Town Hall Grant - Wheatbelt Development Commission, Election promise	25,000	
Sulkies & Buggies Display Shed - Lotterywest Grant	(50,000)	
Caravan Park improvements - Chalets - LRCI Phase 3	50,000	
Appliance Bay Facility & Amenities plus fast fill trailer shed - ESL Grant BFB - Not listed in Budget	231,707	
RAC Funding - Pingelly Pocket Park	35,731	
Gifted Old Bowling Club Building as per AVP valuation - Not listed in Budget	599,000	
Correction of revenue for CB152 North Bannister Road (formerly York - Williams)	36,210	
Correction of revenue for CB152 North Bannister Road (formerly York - Williams)	(36,210)	
Correction of Revenue IE Code 23 WALGCC Special Projects	(134,333)	
LRCI Phase 3 PRACC Carpark and Drainage	25,000	
Decrease in Grain Freight Route funding	(46,500)	
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
Proceeds Total Loss Insurance Claim - PCEO20	38,738	
Decrease Proceeds on Disposal of Asset - PT13 and PSM01	(52,000)	
4.3.3 PROCEEDS FROM NEW DEBENTURES & LEASES		
Decrease in Proceeds on New Lease	(230,000)	
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)		
Decrease Transfer from Reserve to Electronic Equipment - Acer Desktop - Admin and iPhone CDO allocated to operating expenditure	(2,060)	
Transfer from Building Reserve to Leave Reserve - Corporate Discussion August 2021	170,000	
Predicted Variances Carried Forward	816,794	0

SHIRE OF PINGELLY
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	816,794	0
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE		
No material variance	0	
4.4.2 LAND AND BUILDINGS		
Adjustment of Driver Reviver Grant budget from IE Code 35	117,950	
Driver Reviver Grant - Toilet and Building \$43,950, Carpark \$25,000 and Wi-Fi \$16,000 IE Code 03	(84,950)	
Caravan Park improvements - Chalets	(50,000)	
Town Hall - Wheatbelt Development Commission Grant - Election promise	(25,000)	
Appliance Bay Facility & Amenities plus fast fill trailer shed - ESL Grant BFB - Not listed in Budget	(231,707)	
Gifted Old Bowling Club Building as per AVP valuation - Not listed in Budget	(599,000)	
Sulkies and Buggies project not expected to be completed 21/22	200,000	
PRACC Carpark and Drainage	(25,000)	
4.4.3 PLANT AND EQUIPMENT		
Driver Reviver Grant - Variable Message Board	(31,000)	
Right of Use Asset - Replacement PT13 2007 Mitsubishi Truck not being replaced 21/22	230,000	
4.4.4 FURNITURE AND EQUIPMENT		
Decrease CAPEX Furniture and Equipment Acer Desktop - Admin & iPhone CDO under Capitalisation Threshold - Transferred to Operating Expenditure	2,060	
4.4.5 INFRASTRUCTURE ASSETS - ROADS		
Increase Employee Labour BR006 Yealering Pingelly Road Bridge - Not listed in Budget - DR FAWA	(5,000)	
Increase PWOH's BR006 Yealering Pingelly Road Bridge - Not listed in Budget - DR FAWA	(5,000)	
Increase Materials BR006 Yealering Pingelly Road Bridge - Not listed in Budget - DR FAWA	(16,800)	
Increase POC's BR006 Yealering Pingelly Road Bridge - Not listed in Budget - DR FAWA	(2,800)	
Increase in York Williams Road Materials	(48,309)	
Decrease on Materials North Bannister Pingelly Road	50,000	
Decrease Employee Labour CB81 Review Street	3,382	
Decrease PWOH's CB81 Review Street	3,362	
Decrease in Employee Labour CC82 Pasture Street	5,565	
Decrease in PWOH's CC82 Pasture Street	5,536	
Increase Materials CB81 Review Street	(33,206)	
Decrease in POC's CB81 Review Street	5,680	
Decrease in Materials CC82 Pasture Street	4,398	
Decrease in POC's CC82 Pasture Street	4,563	
Decrease in Materials FPC1 Footpath Construction	11,208	
4.4.6 INFRASTRUCTURE ASSETS - OTHER		
RAC Funding - Pingelly Pocket Park	(35,731)	
4.4.7 PURCHASES OF INVESTMENT		
No material variance	0	
4.4.8 REPAYMENT OF DEBENTURES		
No material variance	0	
4.4.9 FINANCE LEASE PAYMENTS		
Savings Repayments of Leasing - Replacement PT13 2007 Mitsubishi Truck not being replaced 21/22	34,500	
Predicted Variances Carried Forward	301,495	0

SHIRE OF PINGELLY
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	301,495	0
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
Decrease projected interest	500	
Transfer to Building Reserve - Sulkies and Buggies project not expected to be completed 21/22 (Total project \$200K funded 100K Council Contribution & \$100K LRCI Phase 3)	(100,000)	
Transfer to Leave Reserve from Building Reserve - Corporate Discussion August 2021	(170,000)	
Transfer to Plant Reserve - PCEO20 Total Loss Insurance Claim	(38,738)	
4.5.1 RATE REVENUE		
No material variance	0	
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)		
As a result of End of Year Audit for the annual financial statements, this has resulted in a permanent change to the balance brought forward	3	
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)		
See 4.1.8 and 4.2.8 above for explanation of the change in net Profit (Loss)	6,740	
Total Predicted Variances as per Annual Budget Review	0	0

SHIRE OF PINGELLY
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2022

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	
	Adjustment C/Fwd Surplus from Audit adjustment		Opening Surplus(Deficit)		3		3	
108050.03	Increase of Materials & Contracts - Senior Week		Operating Expenses			(500)	(497)	
111290.03	Decrease CD007 Conferences and Training		Operating Expenses		1,000		503	
111290.03	Increase CD024 Materials and Contracts - Youth Events		Operating Expenses			(1,000)	(497)	
111290.03	Decrease CD028 Materials and Contracts - Other Minor Expenses. Not required 21/22 Budget.		Operating Expenses		500		3	
1117C0.29	Courthouse Cinema as per MOU - Pro-rata 21/22		Operating Revenue		580		583	
1117C0.29	RACIP (Regional Arts and Cultural Investment Program) Leverages Cultural Planning - Not listed in Budget		Operating Revenue		50,000		50,583	Grant Funding for Pingelly Culture & Arts Plan
111300.03	Australia Day Grant Expenditure EV001 \$20,000 - Not listed in Budget less \$3,135 Council Contribution		Operating Expenses			(16,865)	33,718	Expenditure - Grant funding to deliver a Australia Day Event in a COVID safe environment \$20,000 and Council Contribution savings \$3,000
111300.03	Increase expenditure - Party on the Oval EV004		Operating Expenses			(2,300)	31,418	
1135C0.03	Increase expenditure - RACIP (Regional Arts and Cultural Investment Program) Leverages Cultural Planning - Not listed in budget		Operating Expenses			(50,000)	(18,582)	Grant Funding Expenditure - Pingelly Culture & Arts Plan
113CG0.03	Decrease CG025 Pingelly Tourism Group Insurance Donation - Transferred to Unallocated Community Grant Funds		Operating Expenses		2,400		(16,182)	
113CG0.03	Increase CG024 Unallocated Community Grant Funds transferred from Pingelly Tourism Group Insurance Donation		Operating Expenses			(2,400)	(18,582)	
106100.03	Decrease Election expenses 2021		Operating Expenses		2,180		(16,402)	
106180.03	Increase expenditure interaction between Elected Members and staff		Operating Expenses			(200)	(16,602)	
106220.03	Increase in expenditure to \$6,000 - Being \$1,000 Gazetted Bush Fire Local Law and \$5,000 for Town Planning Scheme Review		Operating Expenses			(2,000)	(18,602)	
106460.33	Increase Revenue - Reimbursement Refreshments LG Week - Shire of Wickepin		Operating Revenue		314		(18,288)	
111470.03	Transfer budget from 11ED to Minor Plant & Equipment - Fridge Driver Reviver Grant expenditure		Operating Expenses			(2,000)	(20,288)	
111ED0.35	Adjustment of Driver Reviver Grant budget from IE Code 35		Capital Expenses		117,950		97,662	Correction of Driver Reviver Budget allocation \$117,950.
111ED0.03	Driver Reviver Grant - Toilet and Building \$43,950, Carpark \$25,000 and Wi-Fi \$16,000 IE Code 03		Capital Expenses			(84,950)	12,712	Correction of Driver Reviver Budget allocation \$84,950 - Toilet & Building \$43,950 Carpark \$25,000 WiFi \$16,000
111480.03	Driver Reviver Grant - Variable Message Board		Capital Expenses			(31,000)	(18,288)	Correction of Driver Reviver Grant \$31,000 Variable Message Sign
111IH0.23	Town Hall Grant - Wheatbelt Development Commission, Election promise - Not listed in Budget		Capital Revenue		25,000		6,712	Wheatbelt Development Commission Grant Funding - Improved function to town Hall by modification to layout and spaces
111IS0.23	Sulkies & Buggies Display Shed - Lotterywest Grant		Capital Revenue			(50,000)	(43,288)	Project not expected to be completed in 2021/22, transferred to 22/23 Budget
145IB0.03	Caravan Park improvements - Chalets		Capital Expenses			(50,000)	(93,288)	Expenditure LRCI Phase 3 Caravan Park improvements - Chalets
113570.23	Caravan Park improvements - Chalets- LRCI Phase 3		Capital Revenue		50,000		(43,288)	Grant Funding Revenue LRCI Phase 3 Caravan Park improvements - Chalets

	Town Hall - Wheatbelt Development Commission Grant - Election promise		Capital Expenses	(25,000)		Expenditure - Wheatbelt Development Commission Grant Funding - Improved function to town Hall by modification to layout and spaces
111EH0.35					(68,288)	
110100.03	Old Roads Board - Increase maintenance - Gutter repairs		Operating Expenses	(1,550)	(69,838)	
110740.25	Decrease Revenue - Town Planning		Operating Revenue	(750)	(70,588)	
	Increase expenditure - \$2,500 Pracc Lighting 1/4 share grant writing consultant plus \$2,100 CCTV Camera - offset by Insurance Claim		Operating Expenses	(4,600)	(75,188)	
111000.03						
111030.01	Allocation of Employee Direct Labour to BM056 Memorial Park Toilets & BM057 Memorial Park BBQ's		Operating Expenses	4,102	(71,086)	
111030.41	Allocation of PWOH's to BM056 Memorial Park Toilets & BM057 Memorial Park BBQ's		Operating Expenses	4,081	(67,005)	
1138B0.03	Pioneer Park - Bollard lights on path		Operating Expenses	(680)	(67,685)	
1139B0.01	Allocation of Employee Labour to BM056 - Memorial Park Toilets		Operating Expenses	(2,761)	(70,446)	
1139B0.41	Allocation of PWOH's to BM056 - Memorial Park Toilets		Operating Expenses	(2,747)	(73,193)	
1139B0.01	Allocation of Employee Labour to BM057 - Memorial Park BBQ's		Operating Expenses	(1,341)	(74,534)	
1139B0.41	Allocation of PWOH's to BM057 - Memorial Park BBQ's		Operating Expenses	(1,334)	(75,868)	
112050.03	Decrease Depot Machinery Shed Building Maintenance - Transferred to BM036		Operating Expenses	442	(75,426)	
112050.03	Increase Depot Grounds Building Maintenance - Transferred from BM032		Operating Expenses	(442)	(75,868)	
104530.03	Savings in Building Maintenance - 17 Eliot Street, Pingelly		Operating Expenses	1,500	(74,368)	
103450.03	Rates postage increase and additional expenses Wheatbelt Secondary Freight Network mail out		Operating Expenses	(1,100)	(75,468)	
103200.24	Increase in General Purpose Grant FAGS - LGGC		Operating Revenue	54,632	(20,836)	Increase in General Purpose Grant FAGS - LGGC
103210.24	Increase in Roads Grant FAGS - LGGC		Operating Revenue	20,907	71	Increase in Roads Grant FAGS - LGGC
103250.22	Decrease in reserve interest due to lower than budgeted interest rates		Operating Revenue	(500)	(429)	
103260.50	Decrease projected interest		Capital Expenses	500	71	
1045C0.37	Transfer from Building Reserve to Leave Reserve - Corporate Discussion August 2021		Capital Revenue	170,000	170,071	Transfer of \$170,000 to Leave Reserve from C/F Surplus 20/201
1045B0.50	Transfer to Building Reserve - Sulkies and Buggies project not expected to be completed 21/22 (Total project \$200K funded 100K Council Contribution & \$100K LRCI Phase 3)		Capital Expenses	(100,000)	70,071	Transfer to Building Reserve - Sulkies and Buggies project not expected to be completed 21/22
104550.50	Transfer to Leave Reserve from Building Reserve - Corporate Discussion August 2021		Capital Expenses	(170,000)	(99,929)	Transfer of \$170,000 from Building Reserve
104570.50	Transfer to Plant Reserve - PCEO20 Total Loss Insurance Claim	5.3 OCM 16/02/22	Capital Expenses	(38,738)	(138,667)	Transfer to the Plant Reserve to fund future plant requirements in the Technical area
104580.30	Proceeds Total Loss Insurance Claim - PCEO20	5.3 OCM 16/02/22	Capital Revenue	38,738	(99,929)	Proceeds of Insurance Claim Total Loss PCEO20
104610.31	Realisation on Disposal of Asset PCEO20 - Accounting transaction only	5.3 OCM 16/02/22	Non Cash Item	(38,738)	(99,929)	Realisation on Disposal of Asset PCEO20 - Accounting transaction only
106040.03	Increase in Audit Expenses		Operating Expenses	(2,700)	(102,629)	
10520.23	Appliance Bay Facility & Amenities plus fast fill trailer shed - ESL Grant BFB - Not listed in Budget		Capital Revenue	231,707	129,078	Grant Funding West Pingelly BFB - 1 Appliance Bay Facility & Amenities plus fast fill trailer shed - Total Project \$463,414 50% over 2 financial years 21/22 & 22/23
105350.03	Increase in building maintenance - CCTV monitoring and support		Operating Expenses	(500)	128,578	
108620.25	Decrease Lease Revenue - Preschool Peppercorn Lease entered into with REED commencing 01/09/21		Operating Revenue	(1,350)	127,228	
1084B0.03	Return of Community Chest Fund Grant unused grant expenditure - Sensory Garden relating to 2018/19		Operating Expenses	(2,607)	124,621	
110730.25	Increase in Cemetery Fees		Operating Revenue	500	125,121	
1102B0.04	Increase in Utility expenditure Town Hall		Operating Expenses	(800)	124,321	

1108B0.04	Increase in Utility expenditure Pingelly Swimming Pool	Operating Expenses		(5,000)	119,321	Higher than expected Utilities for 21/22 Budget
111560.25	Decrease in Daily Admissions - Pingelly Swimming Pool	Operating Revenue		(800)	118,521	
111590.33	Reimbursement West Shade refund of overpayment - Pingelly Swimming Pool	Operating Revenue		500	119,021	
111800.23	RAC Funding - Pingelly Pocket Park	Capital Revenue		35,731	154,752	RAC Grant Funding - Pingelly Pocket Park
111740.33	Reimbursement Insurance Claims - PRACC CCTV Cameras & Webb St unit door	Operating Revenue		2,777	157,529	
	National Australia Day Grant \$20,000 & IGA Community Chest Fund \$910 - Not listed in Budget	Operating Revenue		20,910		Grant funding to deliver a Australia Day Event in a COVID safe environment \$20,000 and IGA Community Chest Fund \$910
111750.29					178,439	
113050.03	Increase Caravan Park Commission	Operating Expenses		(2,500)	175,939	
113300.25	Increase in Caravan Park Revenue	Operating Revenue		2,500	178,439	
104000.03	Increase Advertising - Various vacant positions	Operating Expenses		(6,000)	172,439	Increase Advertising due to recruitment of various vacant position
	Increase expenditure IT \$500 WCS Management PC pro-rata \$500 & \$6200 transfer to annual billing21/22 includes 15 months - Billing period Oct to Sept	Operating Expenses		(6,700)		Increase expenditure IT \$500 WCS Management PC pro-rata \$500 & \$6200 transfer to annual billing21/22 includes 15 months - Billing period Oct to Sept
104030.03					165,739	
104070.14	Increase in Fringe Benefit Tax	Operating Expenses		(2,000)	163,739	
104110.08	Transfer to Job Training Budget to correct IE Code 02	Operating Expenses		19,600	183,339	Correction of Budget allocation
	Original budget \$19,600 plus CEO - As per signed contract \$1200 membership & \$2500 Professional Development (transfer to IE code 02 so clears to Employee costs in reporting), plus \$4000 training budget CDO as per letter of offer less \$2900 - EMCS training no longer required	Operating Expenses		(24,400)		Original budget \$19,600 plus CEO - As per signed contract \$1200 membership & \$2500 Professional Development, plus \$4000 training budget CDO as per letter of offer less \$2900 - EMCS
104110.02					158,939	
104170.03	Increase Minor Equipment - Transfer of Acer Desktop - Admin & CDO iPhone to operating expenditure - Under capitalisation threshold	Operating Expenses		(2,504)	156,435	
104230.02	Increase Relocation Expenses CEO \$1,000 & Coordinator Works \$5,000	Operating Expenses		(6,000)	150,435	Increase Relocation Expenses CEO & Coordinator Works
104350.42	Increase CEO Vehicle Running expenditure - Transferred from PENT1 GL1429	Operating Expenses		(3,000)	147,435	
104390.01	Long Service Leave payout - Previous employee	Operating Expenses		(11,000)	136,435	LSL Liability Pay out - Previous employee
104410.42	Increase EMCS Vehicle Running expenditure	Operating Expenses		(1,075)	135,360	
104420.03	Increase in Financial Services - LTFP and assistance for new employees	Operating Expenses		(11,000)	124,360	Increase in Financial Services Assistance - LTFP and assistance for new employees
1450B0.04	Increase in Utility expenditure - 4 Shire Street, Pingelly	Operating Expenses		(1,100)	123,260	
104600.10	Loss on Asset Disposal - Depot Container Storage - Not listed in Budget	Non Cash Item	(2,690)		123,260	
104700.25	Long Service Leave Reimbursement - Shire of Sandstone, Wyalkatchem and York - Not listed in Budget	Operating Revenue		4,400	127,660	Long Service Leave Reimbursement - Shire of Sandstone, Wyalkatchem and York
	Long Service Leave Reimbursement - Shire of Ravensthorpe, Sandstone, Wyalkatchem - Not listed in Budget \$26540 plus \$2075 Portable Device Salary Sacrifice Arrangement - EMCS - Not listed in Budget	Operating Revenue		28,615		Long Service Leave Reimbursement - Shire of Ravensthorpe, Sandstone, Wyalkatchem - plus Portable Device Salary Sacrifice Arrangement - EMCS
104700.33					156,275	
104720.20	Profit on Disposal of Asset - PCEO20 Total Loss Insurance Claim	Non Cash Item	13,950		156,275	Profit on Disposal of Asset - PCEO20 Total Loss Insurance Claim
104730.33	Paid Parental Leave Reimbursement - Centrelink - Not listed in Budget	Operating Revenue		10,816	167,091	Paid Parental Leave Reimbursement - Centrelink
104750.29	Increase utility reimbursements - REED Peppercorn Lease	Operating Revenue		2,480	169,571	
14AFE0.35	Decrease CAPEX Furniture and Equipment Acer Desktop - Admin & iPhone CDO under Capitalisation Threshold - Transferred to Operating Expenditure	Capital Expenses		2,060	171,631	
14ROT0.35	Right of Use Asset - Replacement PT13 2007 Mitsubishi Truck not being replaced 21/22	Capital Expenses		230,000	401,631	Right of Use Asset - Replacement PT13 2007 Mitsubishi Truck not being replaced 21/22
1045E0.37	Decrease Transfer from Reserve to Electronic Equipment - Acer Desktop - Admin and iPhone CDO allocated to operating expenditure	Capital Revenue		(2,060)	399,571	

114570.33	Reimbursement - Workers Compensation Claim - Not listed in Budget	Operating Revenue	60,942	460,513	Reimbursement - Workers Compensation Claim
114730.33	Reimbursement SAM Trailer as per MOU - Shire of Beverley	Operating Revenue	1,300	461,813	
1145M0.34	Savings Repayments of Leasing - Replacement PT13 2007 Mitsubishi Truck not being replaced 21/22	Capital Expenses	34,500	496,313	Savings Repayments of Leasing - Replacement PT13 2007 Mitsubishi Truck not being replaced 21/22
1141M0.47	Savings Interest of Leasing - Replacement PT13 2007 Mitsubishi Truck not being replaced 21/22	Operating Expenses	5,888	502,201	Savings Lease Interest - Replacement PT13 2007 Mitsubishi Truck not being replaced 21/23
105010.03	Increase for annual subscription Weather Station Weblogger Subscription	Operating Expenses	(1,500)	500,701	
105960.35	Appliance Bay Facility & Amenities plus fast fill trailer shed - ESL Grant BFB - Not listed in Budget	Capital Expenses	(231,707)	268,994	Expenditure - Grant Funding West Pingelly BFB - 1 Appliance Bay Facility & Amenities plus fast fill trailer shed - Total Project \$463,414 50% over 2 financial years 21/22 & 22/23
110600.25	Increase in domestic rubbish services revenue - Interim billings	Operating Revenue	2,125	271,119	
110660.25	Decrease in refuse site charges	Operating Revenue	(5,600)	265,519	Decrease in Refuse site charges
111160.04	Increase in Utility expenditure GM010 Effluent Pond	Operating Expenses	(2,500)	263,019	
111180.04	Increase in Utility expenditure GM001 Memorial Park	Operating Expenses	(2,700)	260,319	
111180.04	Increase in Utility expenditure GM002 Pioneer Park	Operating Expenses	(3,400)	256,919	
111180.04	Decrease in Utility expenditure GM005 Other Parks and Gardens	Operating Expenses	2,000	258,919	
111490.23	Gifted Old Bowling Club Building as per AVP valuation - Not listed in Budget	Capital Revenue	599,000	857,919	Gifted Old Bowling Club Building as per AVP valuation - Accounting Transaction only
111890.35	RAC Funding - Pingelly Pocket Park	Capital Expenses	(35,731)	822,188	Expenditure - RAC Grant Funding - Pingelly Pocket Park
111920.35	Gifted Old Bowling Club Building as per AVP valuation - Not listed in Budget	Capital Expenses	(599,000)	223,188	Gifted Old Bowling Club Building as per AVP valuation - Accounting Transaction only
111ES0.35	Sulkies and Buggies project not expected to be completed 21/22	Capital Expenses	200,000	423,188	Sulkies and Buggies project not expected to be completed 21/22. Transferred to 22/23 Budget
112BR0.01	Increase Employee Labour BR006 Yealering Pingelly Road Bridge - Not listed in Budget - DR FAWA	Capital Expenses	(5,000)	418,188	Emergency Repairs to BR006 Yealering Pingelly Road Bridge - DR FAWA
112BR0.03	Increase Materials BR006 Yealering Pingelly Road Bridge - Not listed in Budget - DR FAWA	Capital Expenses	(16,800)	401,388	Emergency Repairs to BR006 Yealering Pingelly Road Bridge - DR FAWA
112BR0.41	Increase PWOH's BR006 Yealering Pingelly Road Bridge - Not listed in Budget - DR FAWA	Capital Expenses	(5,000)	396,388	Emergency Repairs to BR006 Yealering Pingelly Road Bridge - DR FAWA
112BR0.42	Increase POC's BR006 Yealering Pingelly Road Bridge - Not listed in Budget - DR FAWA	Capital Expenses	(2,800)	393,588	
111PW0.03	PRACC Carpark and Drainage	Capital Expenses	(25,000)	368,588	Additional PRACC Carpark and Drainage Works - LRCI Phase 3 Funding
112300.23	Correction of revenue for CB152 North Bannister Road (formerly York - Williams)	Capital Revenue	36,210	404,798	Correction of Budgeted Revenue source
112320.23	Correction of revenue for CB152 North Bannister Road (formerly York - Williams)	Capital Revenue	(36,210)	368,588	Correction of Budgeted Revenue source
112330.23	Correction of Revenue IE Code 23 WALGCC Special Projects	Capital Revenue	(134,333)	234,255	Correction of Budgeted IE Code WALGCC Special Grant - BR005 Revie Street Bridge
11233.24	Correction of Revenue IE Code 24 WALGCC Special Projects	Operating Revenue	134,333	368,588	Correction of Budgeted IE Code WALGCC Special Grant - BR005 Revie Street Bridge
112500.23	LRCI Phase 3 PRACC Carpark and Drainage	Capital Revenue	25,000	393,588	LRCI Phase 3 Grant Funding Additional PRACC Carpark and Drainage Works
112520.23	Decrease in Grain Freight Route funding	Capital Revenue	(46,500)	347,088	Decrease in Grain Freight Route funding. No preliminary works 21/22 Budget
112000.03	Increase in York Williams Road Materials	Capital Expenses	(48,309)	298,779	Reallocation of R2R Funding expenditure
112000.03	Decrease on Materials North Bannister Pingelly Road	Capital Expenses	50,000	348,779	Reallocation of R2R Funding expenditure
112010.01	Decrease Employee Labour CB81 Review Street	Capital Expenses	3,382	352,161	
112010.03	Decrease PWOH's CB81 Review Street	Capital Expenses	3,362	355,523	
112010.03	Increase Materials CB81 Review Street	Capital Expenses	(33,206)	322,317	Reallocation of R2R Funding expenditure
112010.42	Decrease in POC's CB81 Review Street	Capital Expenses	5,680	327,997	Reallocation of R2R Funding expenditure

112010.01	Decrease in Employee Labour CC82 Pasture Street	Capital Expenses	5,565		333,562	Reallocation of R2R Funding expenditure
112010.03	Decrease in Materials CC82 Pasture Street	Capital Expenses	4,398		337,960	Reallocation of R2R Funding expenditure
112010.41	Decrease in PWOH's CC82 Pasture Street	Capital Expenses	5,536		343,496	Reallocation of R2R Funding expenditure
112010.42	Decrease in POC's CC82 Pasture Street	Capital Expenses	4,563		348,059	
112190.03	Decrease in Materials FPC1 Footpath Construction	Capital Expenses	11,208		359,267	Savings In Materials Footpath Construction
112030.01	Increase in Employee Labour Rural Road Maintenance	Operating Expenses		(3,947)	355,320	Reallocation of expenditure
112030.03	Increase in Materials Rural Road Maintenance	Operating Expenses		(16,136)	339,184	Reallocation of expenditure
112030.41	Increase in PWOH's Rural Road Maintenance	Operating Expenses		(3,898)	335,286	Reallocation of expenditure
112030.42	Increase in POC's Rural Road Maintenance	Operating Expenses		(10,243)	325,043	Reallocation of expenditure
112040.03	Decrease in Materials Town Street Maintenance	Operating Expenses	5,000		330,043	Savings in materials Town Street Maintenance
1205B0.04	Increase in Utility expenditure - Depot Workshop	Operating Expenses		(3,200)	326,843	
112600.10	Decrease Loss on Asset Disposal - Senior Mechanic Ute not trading 21/22	Non Cash Item	5,000		326,843	Decrease Loss on Asset Disposal - Senior Mechanic Ute not trading 21/22
112590.20	Decrease in Profit on Disposal of Asset	Non Cash Item	(23,000)		326,843	Decrease in Profit on Disposal of Asset. PT13 not being replaced 21/22
112690.40	Decrease in Proceeds on New Lease	Capital Revenue		(230,000)		Right of Use Asset - Replacement PT13 2007 Mitsubishi Truck not being replaced 21/22
112610.31	Realisation on Disposal of Asset PT13 & PSM01 - Accounting transaction only	Non Cash Item	52,000		96,843	Realisation on Disposal of Asset PT13 & PSM01 - Accounting transaction only
112650.30	Decrease Proceeds on Disposal of Asset - PT13 and PSM01	Capital Revenue		(52,000)	44,843	Decrease Proceeds on Disposal of Asset - PT13 and PSM01. Not being replaced 21/22
1304B0.04	Increase in Utility expenditure BO010 Caravan Park	Operating Expenses		(1,400)	43,443	
113140.03	Increase in Public Standpipe Materials	Operating Expenses		(1,000)	42,443	
114700.25	Decrease in Private Work charges	Operating Revenue		(10,000)	32,443	Decrease in Private works Revenue
114010.03	Decrease in Conference expenses - Technical Department	Operating Expenses	4,000		36,443	
114090.02	Increase in Long Service Leave Payouts	Operating Expenses		(18,000)	18,443	Long Service Leave Payouts 21/22
114290.42	Decrease in Vehicle operating expenses - Engineering Department	Operating Expenses	3,000		21,443	
114330.03	Increase in Parts and Repairs	Operating Expenses		(10,000)	11,443	Increase Parts & Repairs PT13 no longer being replaced 21/22
114410.42	Increase Less Allocated to Works POC's	Operating Expenses	10,000		21,443	
114660.04	Increase in Utility expenditure CW10 Pony Club	Operating Expenses		(500)	20,943	
114660.03	Decrease in Materials - Pony Club	Operating Expenses	1,000		21,943	
104170.33	\$2,075 Portable Device Salary Sacrifice Arrangement plus \$10,000 Electronic Device/Equipment for working remotely - COVID 19	Operating Expenses		(12,075)		\$2,075 Portable Device Salary Sacrifice Arrangement plus \$10,000 Electronic Device/Equipment for working remotely - COVID 19
104470.08	\$9,868 RAT (Rapid Antigen Test) COVID 19	Capital Expenses		(9,868)	9,868	\$9,868 RAT (Rapid Antigen Test) COVID 19
					0	

16. DIRECTORATE OF WORKS

16.1 Proposed Second Shed

File Reference:	A1176
Location:	Lot 203 – 36 Pitt Street
Applicant:	I & P James
Author:	Administration Officer Technical
Disclosure of Interest:	Nil
Attachments:	Nil
Previous Reference:	Nil

Summary

Council to consider an application for an additional shed at Lot 203 – 36 Pitt Street, Pingelly.

Background

The applicant has submitted an application for development consent for a proposed second shed with an area of 96m² at Lot 203 – 36 Pitt Street. There is already an existing two bay garage 36m² in area.

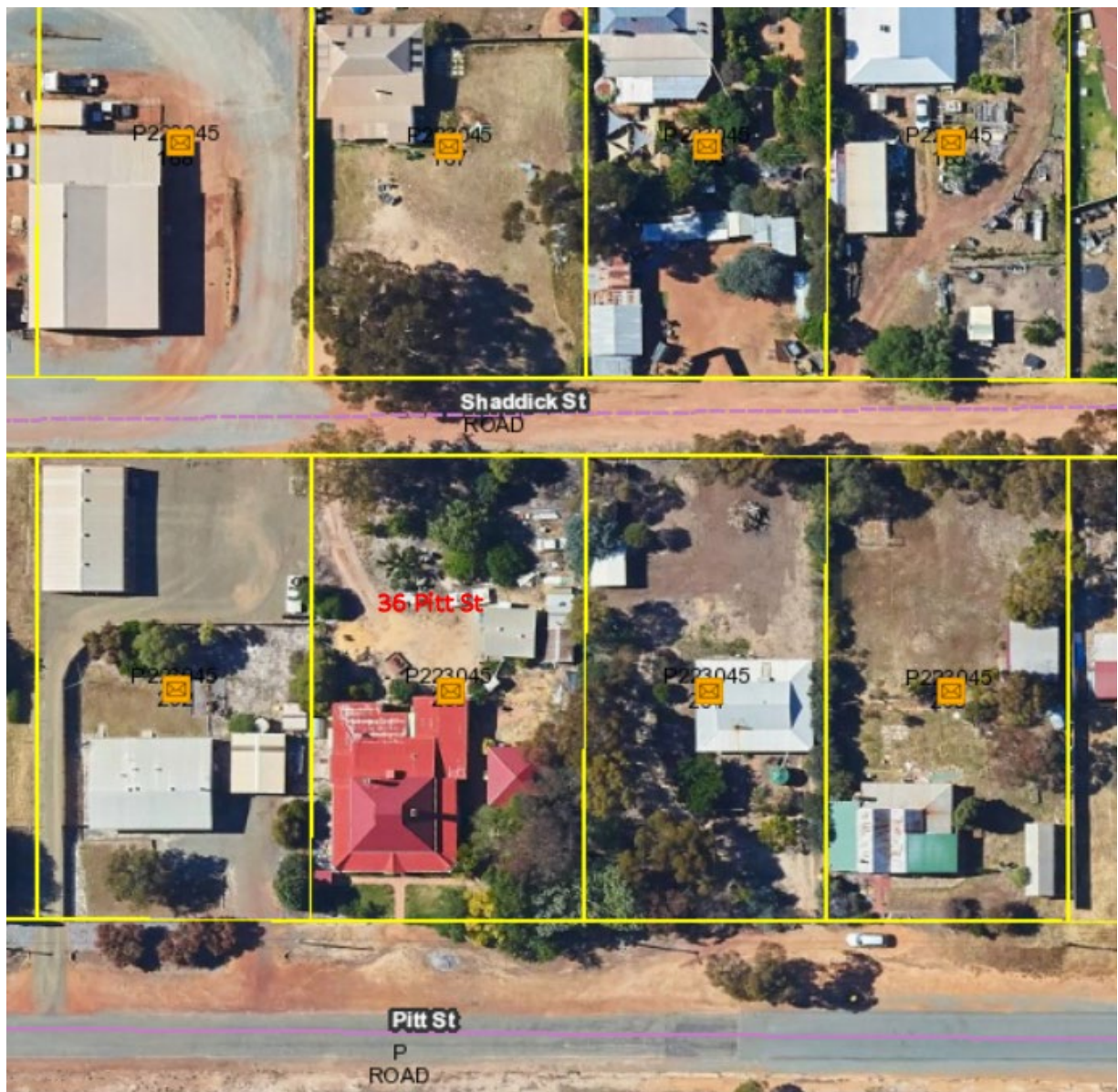
This application is required to be referred to Council as the new shed will create a larger outbuilding area bringing it over the requirements of 60m² for the mixed use zoning.

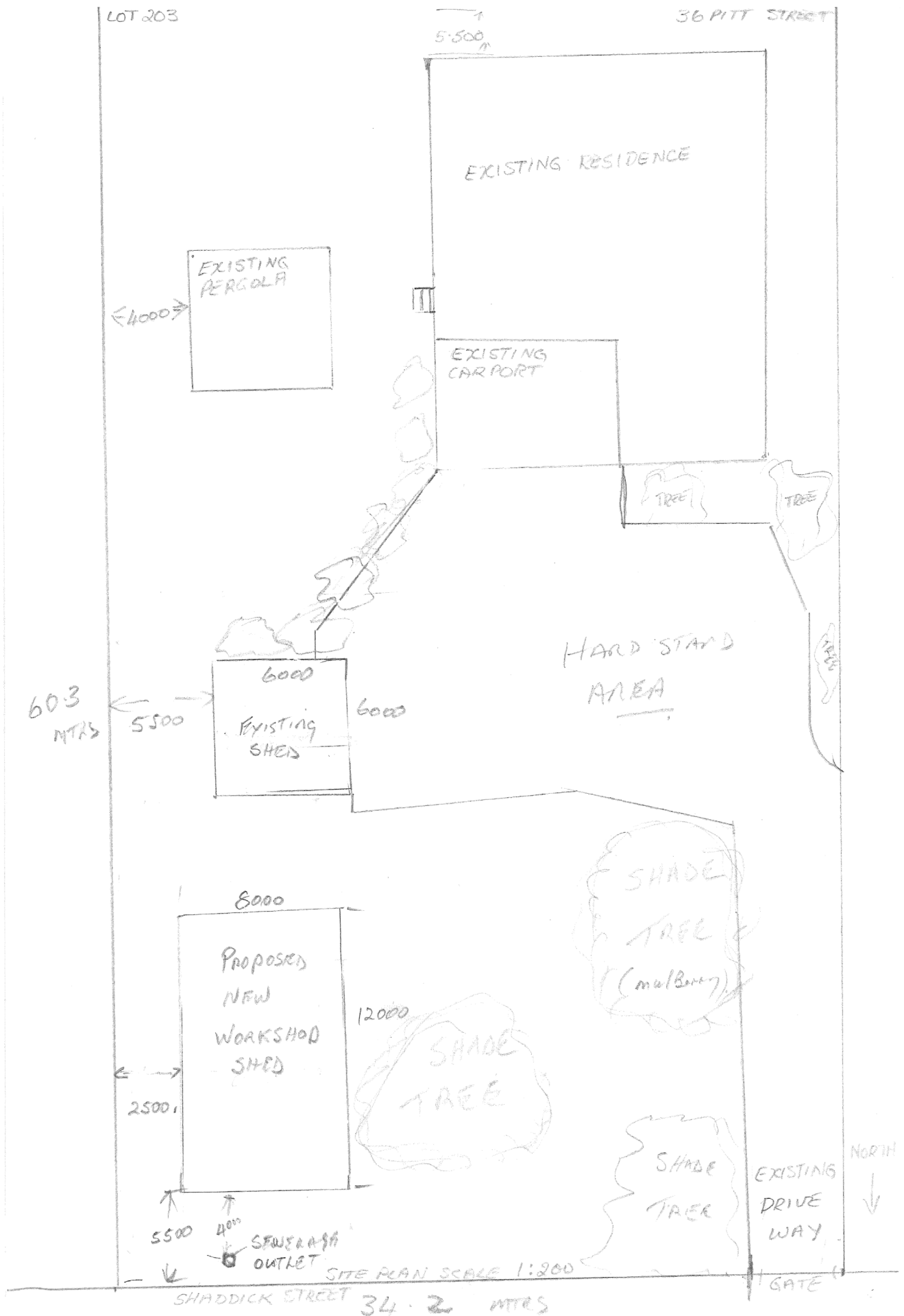
Comment

The shed is proposed to be located at Lot 203 – 36 Pitt Street, Pingelly, which is zoned mixed use and a total lot area of 2064m². The shed will be constructed in colorbond materials and be located in the north-eastern corner of the property setback 5.5m from the rear boundary adjacent to Shaddick Street and the eastern boundary 2.5m.

The shed will have a total area of 96m² with a gable height of 3.71m and a wall height of 3m and will be used for general storage and a workshop for private use.

There will be minimum over shadowing issues with neighbouring properties as the rear lane of Shaddick Street on northern boundary of the lot is adjacent to the rear lane known as Shaddick Street. The shed will overshadow the rear of the property adjoining the eastern boundary.





Consultation

Consultation with neighbours on either side and two to the rear **with no comments received.**

Statutory Environment

Shire of Pingelly’s Local Planning Scheme No.3

Policy Implications

“Outbuildings that do not detract from the streetscape or the visual amenity of the residents or neighbouring properties.”

Buildings are to comply with any local planning policy made under the Scheme in respect of the design of carports and garages, including the colour, scale, materials and roof pitch of buildings. This policy provides design requirements for carports and garages; however it does not interfere with any other requirement of the Residential Design Codes relating to carports and garages.

This policy does not alter or change in any way the acceptable development criteria of the *Residential Design Codes currently in force.*

Within all “Residential” and “Rural Residential” zoned areas of the Shire and on Farming zoned lots with an area of 2ha or less except as otherwise stated, planning consent for all outbuildings is required. If planning consent is granted, building approval will be issued for outbuildings which are appurtenant to a dwelling, provided all boundary setbacks and building separation requirements have been complied with, the building is of single storey construction, located behind any residence on-site and provided the proposed development complies with the following:

1. In any residential zone with an R10 code or above in the Shire:
 - a. Non-masonry construction, where the total non-masonry outbuilding area does not exceed 60m² and the total outbuilding area does not exceed 75m²;
 - b. Masonry or other approved construction, where the total outbuilding area has walls constructed of the same materials and appearance as the house and does not exceed 75m² and no parapet wall is greater in length than 8m;
 - c. Wall height of any outbuildings not to exceed 3m. This height limitation also applies to parapet walls. In the case of gable roof construction, the maximum building height is not to exceed 4.2m;
 - d. Prior to considering a parapet wall construction over 8m in length, the applicant will present Council with written agreement to the same by any affected adjoining landowner;
 - e. No planning consent or building licence approval will be granted or issued for any outbuildings, on any Residential zoned lot, which does not contain a residence;
 - f. The applicant providing the Shire with a written undertaking that the outbuilding constructed, will only be used for the purpose permitted within the zone in which it is located, under the provisions of the Shire’s operative Local Planning Scheme;
 - g. Any development application which does not comply with the above, shall be referred to Council for consideration.

Financial Implications

There are no known financial implications.

Strategic Implications

Goal 3	Built Environment
Outcome 3.2	New development (including commercial) is of a high quality and contributes positively to the character and appearance of the town.

Strategy 3.2.1	Encourage new developments to be designed and built in a way that reduces pressure on and demand for resources (e.g. energy efficiency and water conservation) and gives priority to development/ infill of currently zoned land.
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Risk Implications

Risk	The key risk arises from the failure to consult with neighbouring properties resulting in complaints. This has been managed through the consultation process.
Risk Rating (Prior to Treatment or Control)	Low (4)
Principal Risk Theme	Reputational
Risk Action Plan (Controls or Treatment Proposed)	Nil

Consequence Likelihood		Insignificant 1	Minor 2	Moderate 3	Major 4	Catastrophic 5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Voting Requirements

Simple majority

Recommendation

That Council grant planning approval for the proposed second shed for workshop and storage at Lot 203 – 36 Pitt Street, Pingelly which is to be used ancillary to the dwelling and not for commercial or industrial purposes.

Moved: _____ Seconded: _____

16.2 Development Application for Rural Home Business (Pastured Egg Packing Shed)

File Reference:	A5485
Location:	Lot 394 – 9 Narducci Street
Applicant:	C Smith
Author:	Administration Officer Technical
Disclosure of Interest:	Nil
Attachments:	Nil
Previous Reference:	8 December 2021 – Item 16.1 Development Application for Pastured Egg Farm

Summary

Council to consider an application for a Rural Home Business (Pastured Egg Packing Shed) on the rural residential lot at 9 Narducci Street in association with the Pastured Egg Farm (approved 8 December 2021) on the adjoining lots.

Background

The applicant has submitted a fresh application for the packing shed that relates to the approved development for a Pastured Egg Farm business to be located on the rural residential property.

The original location of this outbuilding on the general agriculture lot 3493 was part of the application for a Pastured Egg Farm and the outbuilding is to be used for the processing and packing of the eggs.

This application is required to be referred to Council as the new outbuilding will increase further the outbuilding area over the requirements of 200m² for the rural residential zone.

Comment

The applicant has requested for the packing shed which in the existing approval was proposed to be located on the General Agriculture Land Lot 3493 to be located on the Rural Residential Land at Lot 3493 – 9 Narducci Street. This relocation will allow easier access to the packing shed, greater security and proximity to power.

The location of the proposed outbuilding will be next to the existing shearing shed on the property – site plan inserted below.

The proposed use of the outbuilding is to accommodate egg processing and packaging material in relation to the previously approved Pastured Egg Farm that will be located on the adjoining general agriculture land to the south.

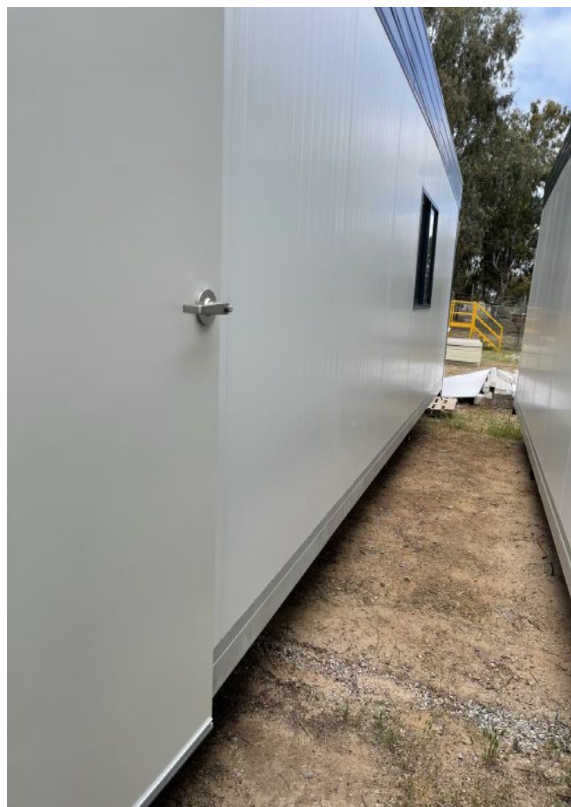
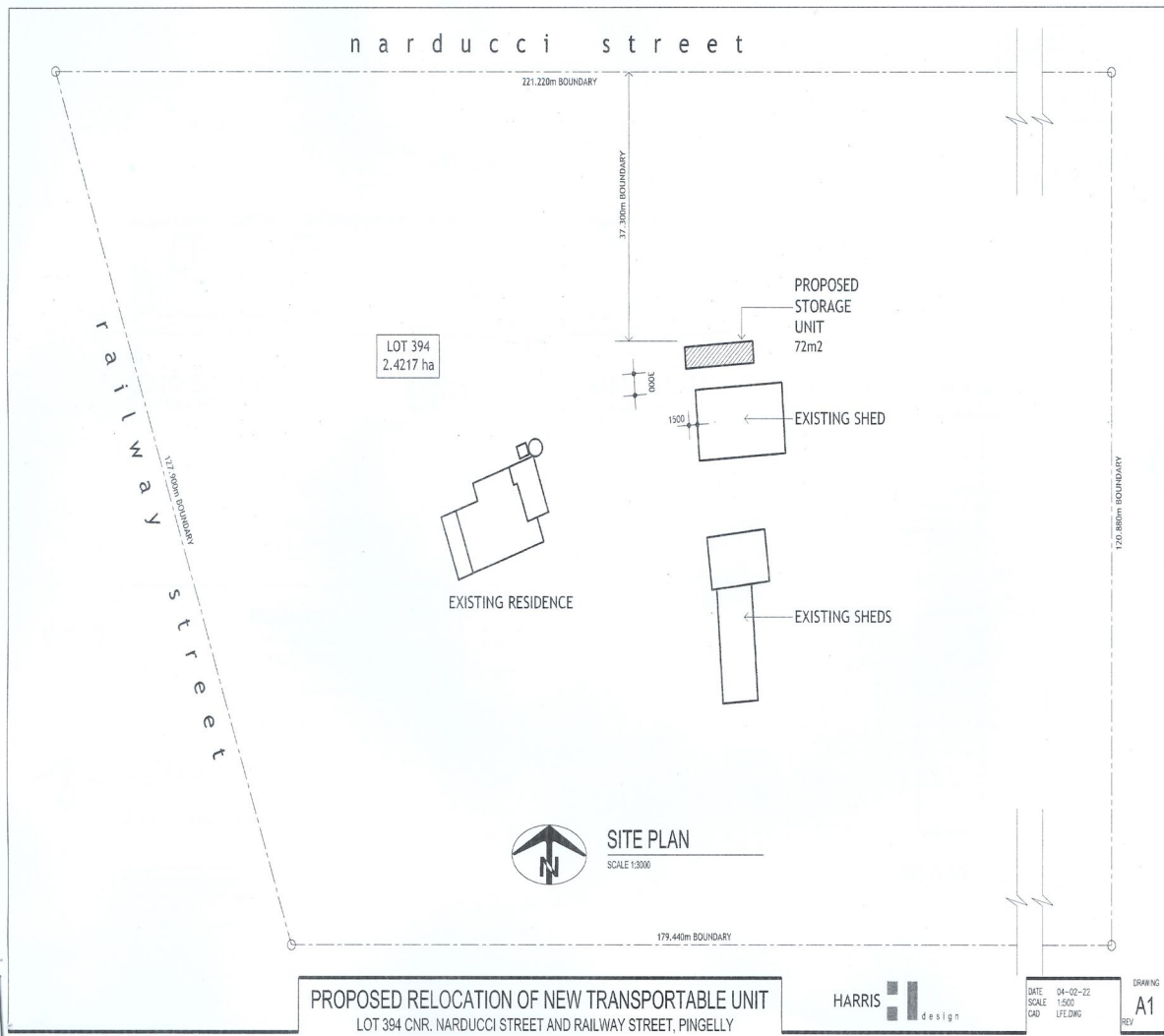
The area of the proposed outbuilding will be 72m² in area. There are existing outbuildings on the property with a combined outbuilding area exceeding 200m² in area. The property is considered to be of a size which would easily contain the additional 72m² building with substantial setbacks as shown on the plans below.

The property is zoned rural residential with the southern boundary being the end of the gazetted townsite. The adjoining land is zoned general agriculture.

The location of the proposed packing shed fits with the land use of Rural Home Business which requires consultation with the nearest neighbours to the above property.

An option to accommodate the egg processing equipment and packaging material was to retrofit the existing limestone shearing shed, but the applicants preference was to maintain the historical integrity of these limestone structures.

The proposed transportable building meets all food safety and handling requirements and is vermin proof.



Consultation

Consultation with two neighbours **and no comments were received.**

Statutory Environment

Shire of Pingelly’s Local Planning Scheme No.3

Policy Implications

“Outbuildings that do not detract from the streetscape or the visual amenity of the residents or neighbouring properties.”

Buildings are to comply with any local planning policy made under the Scheme in respect of the design of carports and garages, including the colour, scale, materials and roof pitch of buildings. This policy provides design requirements for carports and garages; however it does not interfere with any other requirement of the Residential Design Codes relating to carports and garages.

This policy does not alter or change in any way the acceptable development criteria of the *Residential Design Codes currently in force.*

Within all “Residential” and “Rural Residential” zoned areas of the Shire and on Farming zoned lots with an area of 2ha or less except as otherwise stated, planning consent for all outbuildings is required. If planning consent is granted, building approval will be issued for outbuildings which are appurtenant to a dwelling, provided all boundary setbacks and building separation requirements have been complied with, the building is of single storey construction, located behind any residence on-site and provided the proposed development complies with the following:

- 4.2 In any residential zone with an R code below R10, the rural residential zone of the Shire and on farming zoned lots which have an area of 2ha or less
 - a. Non-masonry zincalume construction, where the total zincalume outbuilding area does not exceed 75m² and the total outbuilding area does not exceed 200m², or
 - b. Non-masonry colorbond construction, where the total colorbond outbuilding area does not exceed 150m² and the total outbuilding area does not exceed 200m²
 - c. Masonry or other approved construction, where the total outbuilding area has walls constructed of the same materials and appearance as the house and does not exceed 200m²,
 - d. Wall height of any outbuilding not to exceed 4m. In the case of a gable roof construction, the maximum building height is not to exceed 5m;
 - e. No planning consent or building licence approval will be granted or issued, for any outbuildings on a residential or rural residential zoned lot where a building licence has not been issued for a residence and / or where an outbuilding is not located at least 4m from any boundary of the lot;
 - f. The applicant providing the Shire with a written undertaking that the outbuilding constructed, will only be used for purposes permitted within the zone in which it is located under the provisions of the Shire’s operative Local Planning Scheme;
 - g. Any development application which does not comply with the above shall be referred to Council for consideration.

Financial Implications

There are no known financial implications.

Strategic Implications

Goal 3	Built Environment
Outcome 3.2	New development (including commercial) is of a high quality and contributes positively to the character and appearance of the town.

Strategy 3.2.1	Encourage new developments to be designed and built in a way that reduces pressure on and demand for resources (e.g. energy efficiency and water conservation) and gives priority to development/ infill of currently zoned land.
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Risk Implications

Risk	The key risk arises from the failure to consult with neighbouring properties resulting in complaints. This has been managed through the consultation process.
Risk Rating (Prior to Treatment or Control)	Low (4)
Principal Risk Theme	Reputational
Risk Action Plan (Controls or Treatment Proposed)	Nil

Consequence Likelihood		Insignificant 1	Minor 2	Moderate 3	Major 4	Catastrophic 5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Voting Requirements

Simple majority

Recommendation

That Council grant planning approval for the location of the proposed outbuilding to be used as a Rural Home Business (Egg Packing Shed) at Lot 394 – 9 Narducci Street, Pingelly with the following conditions:

1. If the development the subject of this approval is not substantially commenced within a period of 2 years, or such other period as specified in the approval after the date of the determination, the approval shall lapse and be of no further effect. Where an approval has so lapsed, no development shall be carried out without the further approval of the local government having first been sought and obtained.
2. Any further use, addition to and/or intensification of any part of the subject development that is not in accordance with the approved application and the Conditions of Approval, and that is not considered minor, shall be subject to a new Development Application and approval for that use, addition and/or intensification.
3. The Egg Packing Shed is to be included in the revised site plan; Environmental Management Plan; and Emergency Management and Evacuation Plan required under the Pastured Egg Farm (Animal Husbandry - Intensive) at Lots 2826, 3150, 3493 and 27736 Yenellin Road, Pingelly, approved 8 December 2021.
4. The use hereby permitted shall not:
 - a. cause injury to or prejudicially affect the amenity of the locality by reason of the emission of dust, odour, noise, waste product or other impact;
 - b. employ more than 5 people not members of the occupier's household;
 - c. result in traffic difficulties as a result of the inadequacy of parking or an increase in traffic volumes in the neighbourhood, and does not involve the presence, use or calling of more than 3 vehicles of more than 3.5 tonnes tare weight; and
 - d. involve the use of an essential service of greater capacity than normally required in the zone.

5. **The transportable building shown as ‘portable storage unit’ shown on the approved plans must be removed:**
 - a. **prior to the sale of the subject lot or the lots the subject of the approval dated 8 December 2021 for the Pastured Egg Farm (Animal Husbandry - Intensive) at Lots 2826, 3150, 3493 and 27736 Yenellin Road, Pingelly; or**
 - b. **before 6 months of the cessation of the use of the Pastured Egg Farm (Animal Husbandry - Intensive) at Lots 2826, 3150, 3493 and 27736 Yenellin Road, Pingelly.**
6. **The external appearance of the transportable building shown as ‘portable storage unit’ on the approved plans is to be suitably constructed and maintained to the satisfaction of the local government including suitable screening and/or cladding of the building.**
7. **The use of Pastured Egg Farm (Animal Husbandry - Intensive) must not occur on the subject site at any time.**
8. **The transportable building shown as ‘portable storage unit’ shown on the approved plans must not be used for habitable purposes.**

Moved: _____ Seconded: _____

17. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

18. NEW OR URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING

New business of an urgent nature introduced by decision of the meeting. Best practice provides that Council should only consider items that have been included on the Agenda (to allow ample time for Councillors to research prior to the meeting) and which have an Officer Report (to provide the background to the issue and a recommended decision).

19. CONFIDENTIAL ITEMS

19.1 Confidential Item - Appointment of a Senior Employee

Recommendation:

That pursuant to Section 5.23 of the Local Government Act 1995 these items be dealt with, with the public excluded as the item deals with a matter affecting an employee.

Moved: _____ Seconded: _____

Recommendation:

That Council accept the recommendation from the Chief Executive Officer to appoint Ms. Zoe MacDonald to the position of Executive Manager Corporate Services in accordance with section 5.37 of the Local Government Act 1995.

Moved: _____ Seconded: _____

Recommendation:

That the meeting be re-opened to the public.

Moved: _____ Seconded: _____

20. CLOSURE OF MEETING

The Chairman to declare the meeting closed.