



Shire of Pingelly

Attachments

Ordinary Council Meeting
9 December 2015

Attachment 1

14.1 Request for Scope Variation of Community Grant – Pingelly Tourism Group

From: Ray Marshall [<mailto:raym045@bigpond.com>]
Sent: Wednesday, 11 November 2015 3:20 PM
To: Gavin Pollock
Subject: Re :Re-allocation of Tourism Group Funds

G'Afternoon Gavin,

It was resolved at our recent P.T.G's.Inc. meeting, the request for the re-allocation of funds and therefore seeking your approval. You will note there was a sum of \$750.00 set aside for the "Lost Pingelly" initiative. Peter Narducci has indicated this project will not proceed until at least 2017 and as he has created his own web-site & blogs which will suffice until then. It was agreed by the P.T.G. Inc. this money be used to complete the "Bush School" signage project of which there are 4, namely Mourumbine, Kulyalling, Taylor's Well and Woyerling Springs.

Cost as listed:-

1. 4x \$100.00 = \$400.00 Pingelly Men's Shed.
2. \$200.00 to John Timms for the timber. (John has indicated he will donate this to the "Friends of the Railway").
3. Steel, cleats, techs, welding, concrete etc. Donated by Ray, Les & Andy Marshall
4. The signage will be assembled at the "Men's Shed".

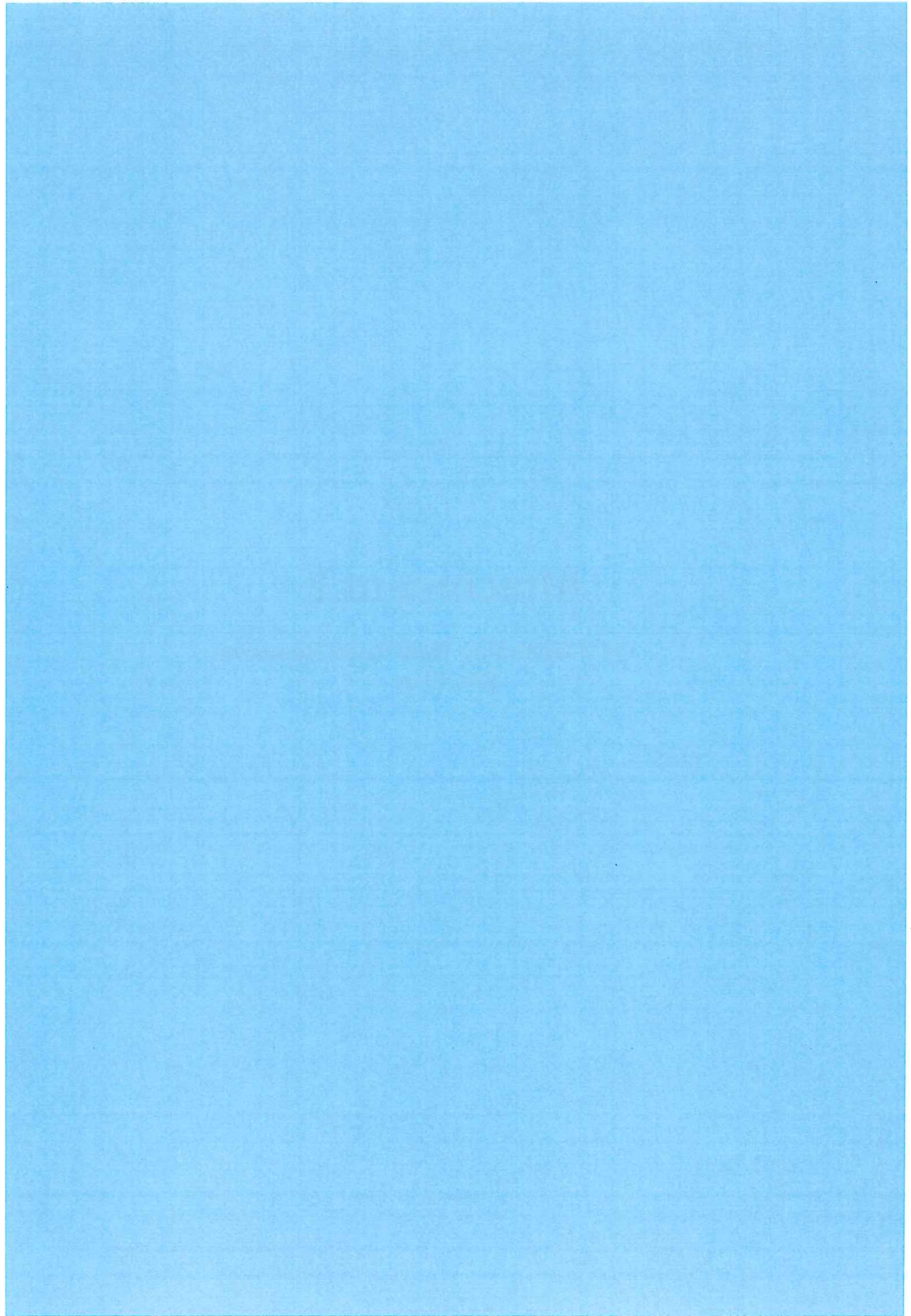
The total cost will be \$600.00 which will be retained within the Pingelly volunteer groups which we believe to be a good outcome. The remaining \$150.00 to be allocated to the Pingelly Museum/Historical Group to collate, record, package and display the unprecedented amount of information received on the history of these Pingelly "Bush Schools". It was also suggested with the new information signage map being established as we speak, would it be possible to include the sites of these "Bush Schools" thereon?

Trusting you will give this request your due consideration.

Ray Marshall, Chairman P.T.G. Inc

Attachment 2

14.3 Gazetting New Road Reserves Site Plan



Attachment 3

**15.1 Monthly Statements of Financial Activity for the period
1 July 2015 to 30 November 2015**

INSTRUCTIONS

1. The test is divided into two parts. Part I consists of 10 multiple-choice questions. Part II consists of 10 short-answer questions.

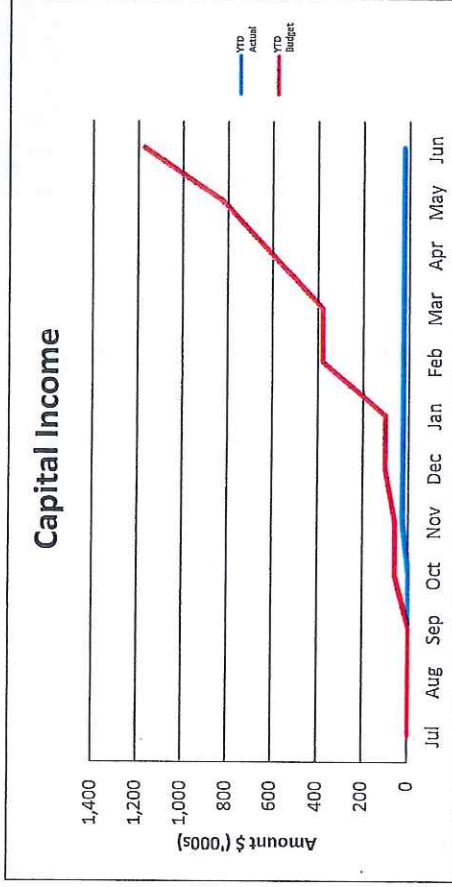
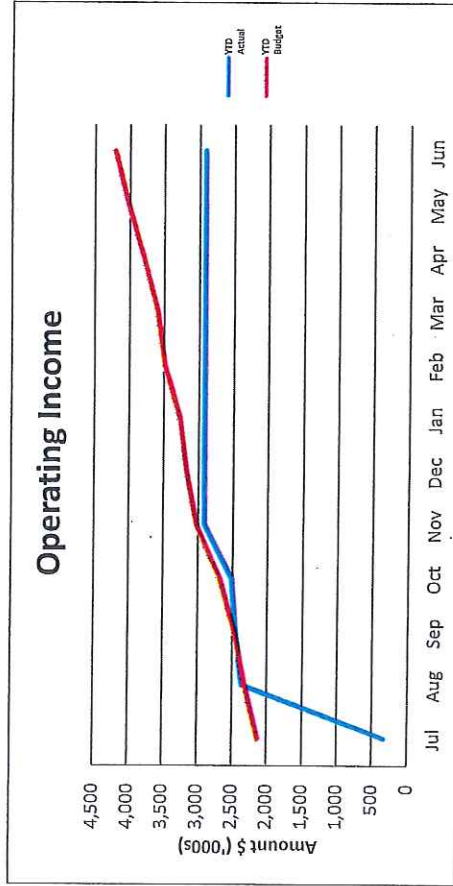
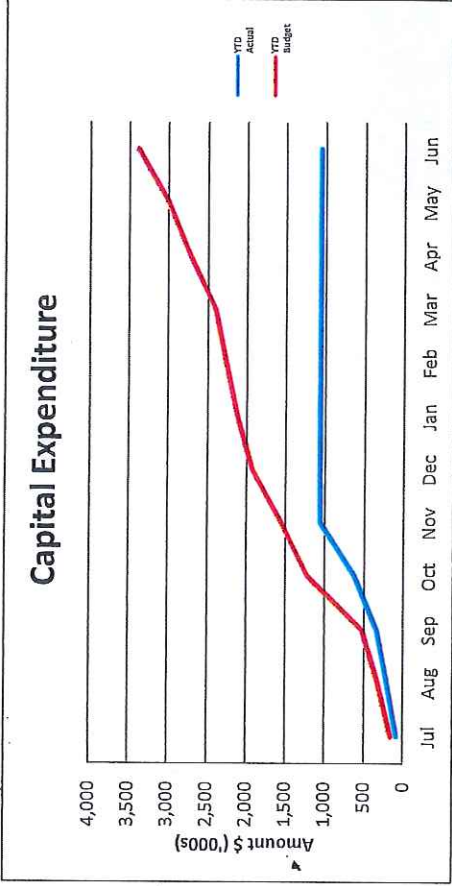
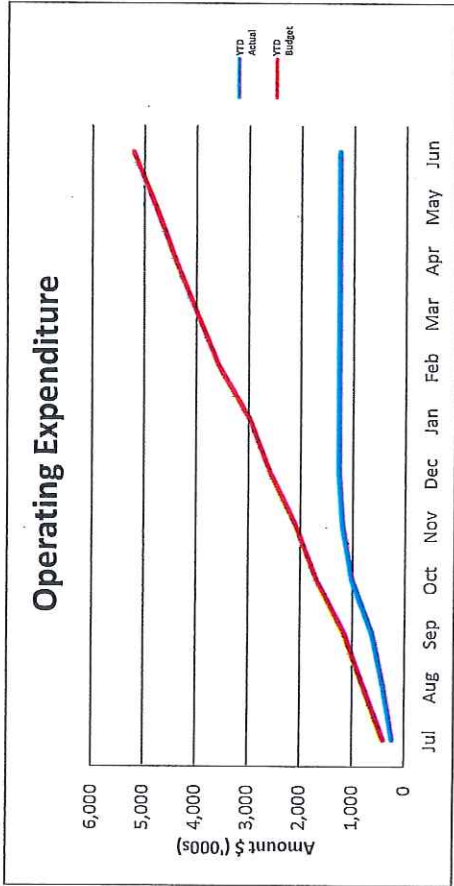


SHIRE OF PINGELLY
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

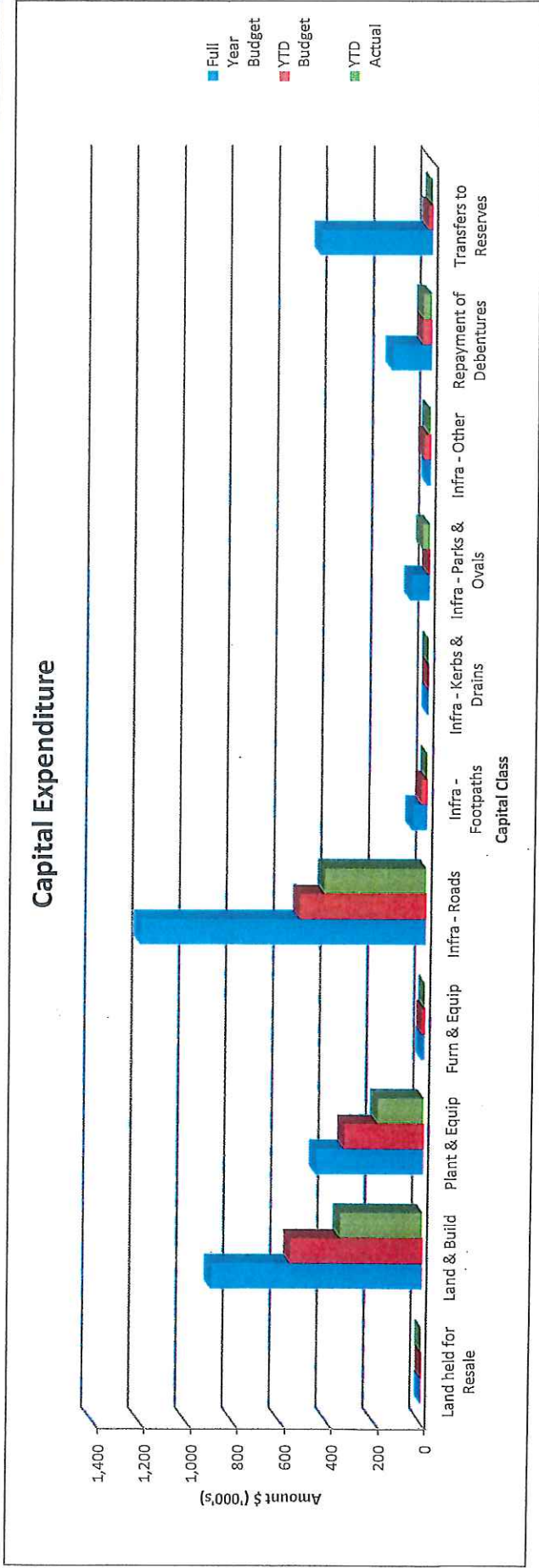
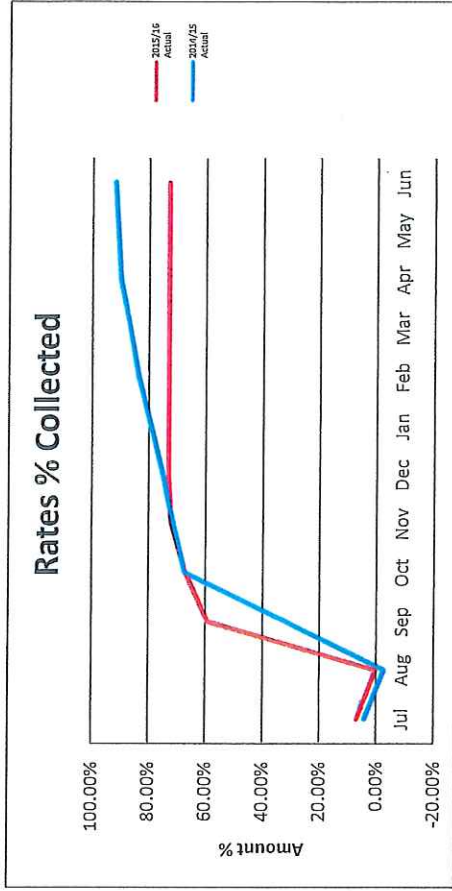
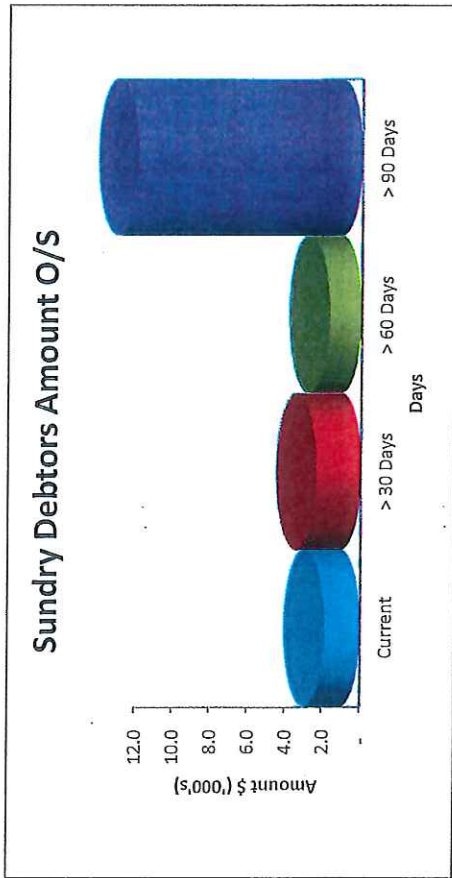
TABLE OF CONTENTS

	Page
Graphical Analysis	1 to 2
Report Balancing Integrity	3
Statement of Financial Activity	5
Report on Significant Variances	6
Notes to and Forming Part of the Statement	
1 Acquisition of Assets	7 to 8
2 Disposal of Assets	9
3 Information on Borrowings	10
4 Reserves	10 to 11
5 Net Current Assets	12
6 Rating Information	13
7 Trust Funds	14
8 Operating Statement	15
9 Statement of Financial Position	16
10 Financial Ratios	17
Restricted Funds Summary	18

Income and Expenditure Graphs to 30 November 2015



Other Graphs to 30 November 2015



SHIRE OF PINGELLY

Summary of Balancing Contained Within The Monthly Reports

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	November 2015 Y-T-D Budget \$	November 2015 Actual \$
Finance Statement				
<u>Balancing to Rating Note</u>				
Rates Balance per Finance Statement	1,675,739	1,675,739	1,675,739	1,677,565
Balance per Note 6 (Rating Information)	1,675,739	1,675,739	1,675,739	1,677,565
Variance	0	0	0	(1)
<u>Balancing of Closing Position</u>				
Closing Balance per Finance Statement	963	2,471,867	3,904,205	4,332,491
Closing Balance per General Fund Summary	963	2,471,867	3,904,205	4,332,491
Variance	0	0	0	(0)
<u>Balancing of Operating Income</u>				
Operating Income per Finance Statement	4,224,770	4,224,770	3,032,473	2,904,859
Operating Income per General Fund Summary	4,224,770	4,224,770	3,032,473	2,878,271
Variance	0	0	0	26,588
<u>Balancing of Operating Expenditure</u>				
Operating Expense per Finance Statement	(5,230,773)	(5,230,773)	(2,097,569)	(1,208,685)
Operating Expense per General Fund Summary	(5,230,773)	(5,230,773)	(2,097,569)	(1,208,684)
Variance	0	0	0	(1)
<u>Balancing of Capital Income</u>				
Capital Income per Finance Statement	1,260,247	1,260,247	95,495	35,086
Capital Income per General Fund Summary	1,260,247	1,260,247	95,495	61,675
Variance	0	0	0	(26,589)
<u>Balancing of Capital Expenditure</u>				
Capital Expense per Finance Statement	(3,497,488)	(3,497,488)	(1,604,125)	(1,133,810)
Capital Expense per General Fund Summary	(3,497,488)	(3,497,488)	(1,604,125)	(1,133,810)
Variance	0	0	0	0

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

	NOTE	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	November 2015 Y-T-D Budget \$	November 2015 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %	
Operating								
Revenues/Sources								
Governance		102,100	102,100	48,915	35,434	(13,481)	(27.56%)	▼
General Purpose Funding		741,132	741,132	324,201	311,620	(12,581)	(3.88%)	
Law, Order, Public Safety		80,439	80,439	28,135	39,353	11,218	39.87%	▲
Health		12,900	12,900	5,370	9,664	4,294	79.96%	
Education and Welfare		46,196	46,196	755	420	(335)	(44.37%)	
Housing		0	0	0	0	0	0.00%	
Community Amenities		196,140	196,140	167,140	158,095	(9,045)	(5.41%)	
Recreation and Culture		99,050	99,050	61,588	16,062	(45,526)	(73.92%)	▼
Transport		1,119,454	1,119,454	657,470	611,882	(45,588)	(6.93%)	
Economic Services		74,020	74,020	30,840	23,848	(6,992)	(22.67%)	▼
Other Property and Services		77,600	77,600	32,320	20,916	(11,404)	(35.28%)	▼
		<u>2,549,031</u>	<u>2,549,031</u>	<u>1,356,734</u>	<u>1,227,294</u>	<u>(129,440)</u>	<u>(9.54%)</u>	
(Expenses)/(Applications)								
Governance		(655,193)	(655,193)	(290,905)	(206,448)	84,457	29.03%	▼
General Purpose Funding		(141,296)	(141,296)	(57,780)	(59,497)	(1,717)	(2.97%)	
Law, Order, Public Safety		(243,654)	(243,654)	(109,199)	(86,431)	22,768	20.85%	▼
Health		(133,856)	(133,856)	(70,409)	(59,758)	10,651	15.13%	▼
Education and Welfare		(77,548)	(77,548)	(21,873)	(7,941)	13,932	63.69%	▼
Housing		0	0	0	0	0	0.00%	
Community Amenities		(374,681)	(374,681)	(138,661)	(105,601)	33,060	23.84%	▼
Recreation and Culture		(1,081,451)	(1,081,451)	(392,616)	(284,259)	108,357	27.60%	▼
Transport		(2,079,217)	(2,079,217)	(862,860)	(352,775)	510,085	59.12%	▼
Economic Services		(409,552)	(409,552)	(100,119)	(86,687)	13,432	13.42%	▼
Other Property and Services		(34,325)	(34,325)	(53,147)	40,712	93,859	176.60%	▼
		<u>(5,230,773)</u>	<u>(5,230,773)</u>	<u>(2,097,569)</u>	<u>(1,208,685)</u>	<u>888,884</u>	<u>(42.38%)</u>	
Net Operating Result Excluding Rates		(2,681,742)	(2,681,742)	(740,835)	18,609	759,444	(102.51%)	
Adjustments for Non-Cash (Revenue) and Expenditure								
(Profit)/Loss on Asset Disposals	2	179,870	179,870	(7,180)	0	7,180	100.00%	▼
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0	0.00%	
Movement in Employee Benefit Provisions		0	0	0	0	0	0.00%	
Adjustments in Fixed Assets		0	0	0	0	0	0.00%	
Rounding		0	0	0	1	1	0.00%	
Depreciation on Assets		1,800,200	1,800,200	750,070	0	(750,070)	100.00%	▼
Capital Revenue and (Expenditure)								
Purchase Land Held for Resale	1	0	0	0	0	0	0.00%	
Purchase of Land and Buildings	1	(1,011,160)	(1,011,160)	(618,725)	(431,408)	187,317	30.27%	▼
Purchase of Furniture & Equipment	1	(12,000)	(12,000)	(12,000)	0	12,000	100.00%	▼
Purchase of Plant & Equipment	1	(457,460)	(457,460)	(339,700)	(200,849)	138,851	40.87%	▼
Purchase of Infrastructure Assets - Roads	1	(1,212,898)	(1,212,898)	(538,257)	(433,427)	104,830	19.48%	▼
Purchase of Infrastructure Assets - Footpaths	1	(64,250)	(64,250)	(25,700)	(2,232)	23,468	91.32%	▼
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Parks & Ovals	1	(79,500)	(79,500)	(4,875)	(30,808)	(25,933)	(531.96%)	▲
Purchase of Infrastructure Assets - Other	1	(23,500)	(23,500)	(13,998)	0	13,998	100.00%	▼
Works in progress - Recreation centre	1							
Proceeds from Disposal of Assets	2	585,500	585,500	60,000	0	(60,000)	(100.00%)	▼
Repayment of Debentures	3	(165,510)	(165,510)	(35,495)	(35,086)	409	1.15%	
Proceeds from New Debentures	3	0	0	0	0	0	0.00%	
Advances to Community Groups		0	0	0	0	0	0.00%	
Self-Supporting Loan Principal Income		83,747	83,747	35,495	35,086	(409)	(1.15%)	
Transfers to Restricted Assets (Reserves)	4	(471,210)	(471,210)	(15,375)	0	15,375	100.00%	▼
Transfers from Restricted Asset (Reserves)	4	591,000	591,000	0	0	0	0.00%	
Transfers to Restricted Assets (Other)		0	0	0	0	0	0.00%	
Transfers from Restricted Asset (Other)		0	0	0	0	0	0.00%	
ADD Net Current Assets July 1 B/Fwd	5	1,264,137	3,735,041	3,735,041	3,735,041	0	0.00%	
LESS Net Current Assets Year to Date	5	963	2,471,867	3,904,205	4,332,491	428,286	(10.97%)	
Amount Raised from Rates		(1,675,739)	(1,675,739)	(1,675,739)	(1,677,565)	(1,826)	0.11%	

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

Material Variances Symbol

Above Budget Expectations

Greater than 10% and \$5,000

▲

Below Budget Expectations

Less than 10% and \$5,000

▼

SHIRE OF PINGELLY
FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015
Report on Significant variances Greater than 10% and \$5,000

Purpose

The purpose of the Monthly Variance Report is to highlight circumstances where there is a major variance from the YTD Monthly Budget and YTD Actual figures. These variances can occur because of a change in timing of the activity, circumstances change (e.g. a grants were budgeted for but was not received) or changes to the original budget projections. The Report is designed to highlight these issues and explain the reason for the variance.

The Materiality variances adopted by Council are:

Actual Variance to YTD Budget up to 5%:

Actual Variance exceeding 10% of YTD Budget

Actual Variance exceeding 10% of YTD Budget and a value greater than \$5,000:

Don't Report

Use Management Discretion

Must Report

REPORTABLE OPERATING REVENUE VARIATIONS

Governance 28% ↓

Interest on investment done quarterly and yet to be raised

Law Order and Public Safety 40% ↑

Dog registration increase

ESL grant received in advance - timing variance

Recreation and Culture 74% ↓

Decrease on revenue from community bus & charges on recreation grounds

DSR grant - Application submitted 30/10/15 - Timing variance

Economic Services 23% ↓

Revenue from Caravan park under expectation

Other Property and Services 35% ↓

Charges to private - Invoices yet to be raised

Sale of Scrap under expectation

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance 29% ↓

Depreciation will be calculated and assets roll over after auditor's report

Microsoft annual licence & Annual Local government licences - Unexpected expenses - not budgeted

Costs associated with additional financial assistance in order to implement asset management and revaluation of assets.

Law, Order, Public Safety 21% ↓

Less ranger services for this period

Depreciation will be calculated and assets roll over after auditor's report

Stratford Street maintenance to be completed

Health 15% ↓

Depreciation will be calculated and assets roll over after auditor's report

Education and Welfare 64% ↓

Depreciation will be calculated and assets roll over after auditor's report

Pingelly Cottage Homes - project not started (new workstation and equipment)

Community Amenities 24% ↓

Town planning costs well under expectations

Depreciation will be calculated and assets roll over after auditor's report

Timing variation - Sanitation Invoices for the reporting period yet to be received

Recreation and Culture 28% ↓

Depreciation will be calculated and assets roll over after auditor's report

Timing Variation in Tennis Court Construction and Recreation Centre development

Maintenance in Town hall under expectation & Swimming pool funded upgrades dependent on funding

Transport 59% ↓

Wickepin, Bullaring Jingaring Roads & footpaths maintenance under road program - timing variance

Savings on purchase of backhoe

Depreciation will be calculated and assets roll over after auditor's report

Economic Services 14% ↓

Depreciation will be calculated and assets roll over after auditor's report

Under expenditure Caravan Park maintenance

Other Property and Services - over 100% ↓

Depreciation will be calculated and assets roll over after auditor's report

Plant Operation Costs over allocated - To be adjusted at budget review

Fuel & Oil expenses under expectation

REPORTABLE NON-CASH VARIATIONS

Depreciation on Assets ↓

Depreciation will be calculated and assets roll over after auditor's report

REPORTABLE CAPITAL REVENUE VARIATIONS

Purchase of Capital ↓

Backhoe purchased. Disposal of old asset to be performed after Auditor's Report completion.

SHIRE OF PINGELLY
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

1. ACQUISITION OF ASSETS	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 YTD Budget \$	November 2015 Actual \$
The following assets have been acquired during the period under review:				
By Program				
Governance				
<u>Other Governance</u>				
Additional Female Toilet	2,000	2,000	0	0.00
Office Carpark And Line Marking	62,600	62,600	0	0.00
Phone System	12,000	12,000	12,000	0.00
Admin Plant Purchases	79,000	79,000	79,000	0.00
Law, Order & Public Safety				
<u>Fire Prevention</u>				
Plant Purchase - Weather Stations X 3	29,000	29,000	29,000	0.00
<u>Animal Control</u>				
Dog/Cat Pound Upgrade	15,000	15,000	0	0.00
Dog Transport Trailer	5,500	5,500	5,500	0.00
Community Amenities				
<u>Sanitation - household Refuse</u>				
Land Acquisition	80,000	80,000	0	0.00
Refuse Facility Monitoring Bores	18,500	18,500	12,332	0.00
Refuse Site Buildings	20,000	20,000	13,330	392.02
Recreation and Culture				
<u>Other Recreation & Sport</u>				
Outdoor Gym Equipment	19,500	19,500	4,875	0.00
Dam Cleaning	60,000	60,000	0	30,807.57
New Mower Trailer	10,230	10,230	0	83.71
Spray Tank & Equipment	21,200	21,200	21,200	19,891.11
Project Manager Vehicle	39,000	39,000	0	0.00
Recreation & Cultural Centre Development	100,000	100,000	41,665	69,597.72
Project Officer - Recreation & Cultural Centre	95,265	95,265	32,125	30,124.01
Tennis Court Construction	499,205	499,205	499,205	316,626.93
Transport				
<u>Construction - Roads, Bridges, Depots</u>				
Rural Roads Construction				
Wickepin Pingelly/Chopping Road Failure	31,890	31,890	15,000	6,881.83
Wickepin Pingelly Road 1 Km South Of Chopping	46,970	46,970	23,000	16,513.05
Bullaring Road Failure East Of South Kweda	44,950	44,950	22,250	8,733.72
Yealering Road Construction 3.8-4.3 Slk	109,804	109,804	2,000	3,032.56
Yealering-Pingelly Road Construction 2.0-3.8 Slk	272,102	272,102	6,000	19,805.01
North Wandering Road 9.00-13.00 Slk	51,410	51,410	0	0.00
Wickepin Pingelly Slk 7.9-9.0	122,915	122,915	122,915	152,599.91
Survey North Wandering Road	10,200	10,200	4,000	1,972.00
Crsf Jिंगaring Road Gravel Resheeting	218,254	218,254	218,254	185,438.11
Crsf Moorumbine Road Gravel Sheetting	69,653	69,653	0	6,100.00
Town Streets Construction				
Johnson Street	0	0	0	0.00
Quadrant Street Improvements	65,000	65,000	10,831	0.00
Parking Bays Parade St	35,990	35,990	5,997	0.00
Shaddick Street Drainage	18,155	18,155	9,360	0.00
Johnston St	42,890	42,890	42,890	32,350.83
Paragon St Reseal	23,760	23,760	23,760	0.00
Johnston Street Upgrade	48,955	48,955	32,000	0.00
Footpaths Construction				
Footpath Upgrade - Pioneer Park	41,250	41,250	16,500	2,231.94
Footpath Access Ramps	23,000	23,000	9,200	0.00
Building Purchase - Schedule 12				
Depot Tank	9,000	9,000	9,000	4,958.06
Depot Wash Down Bay	2,000	2,000	2,000	3,209.73
Depot Fence	24,690	24,690	0	0.00
Depot Showers	4,900	4,900	4,900	0.00
Depot Bund Pipe And Fuel Tank	6,000	6,000	6,000	0.00
Communications Tower - Depot	10,500	10,500	10,500	0.00
<u>Road Plant Purchases</u>				
Traffic Counters And Tubing	0	0	0	120.02
Digital Two Way Radio Network	40,000	40,000	40,000	32,804.00
Light Truck	68,530	68,530	0	0.00
Backhoe	165,000	165,000	165,000	147,950.58
Economic Services				
<u>Tourism & Area Promotion</u>				
Caravan Park Drainage	5,000	5,000	1,666	0.00
<u>Other Economic Services</u>				
Purchase Of Land	80,000	80,000	0	6,500.00
	<u>2,860,768</u>	<u>2,860,768</u>	<u>1,553,255</u>	<u>1,098,724.42</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

1. ACQUISITION OF ASSETS (Continued)	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 YTD Budget \$	November 2015 Actual \$
By Class				
Land Held for Resale - Current	0	0	0	0.00
Land Held for Resale - Non Current	0	0	0	0.00
Land	160,000	160,000	0	6,500.00
Buildings	851,160	851,160	618,725	424,908.47
Furniture & Equipment	12,000	12,000	12,000	0.00
Plant & Equipment	457,460	457,460	339,700	200,849.42
Work in Progress - PPE	0	0	0	0.00
Infrastructure - Roads	1,212,898	1,212,898	538,257	433,427.02
Infrastructure - Footpaths	64,250	64,250	25,700	2,231.94
Infrastructure - Kerbs & Drains	0	0	0	0.00
Infrastructure - Parks & Ovals	79,500	79,500	4,875	30,807.57
Infrastructure - Other	23,500	23,500	13,998	0.00
Work in Progress - Recreation Centre	0	0	0	0.00
	<u>2,860,768</u>	<u>2,860,768</u>	<u>1,553,255</u>	<u>1,098,724.42</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

2. DISPOSALS OF ASSETS

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

<u>By Program</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2015/16 Budget \$	November 2015 Actual \$	2015/16 Budget \$	November 2015 Actual \$	2015/16 Budget \$	November 2015 Actual \$
Governance						
1015 - 16 Eliot St	143,550	0.00	140,000	0.00	(3,550)	0.00
10182 - 16 Eliot St (land)	38,000	0.00	35,000	0.00	(3,000)	0.00
PCEO14 - CEO Car	28,820	0.00	40,000	0.00	11,180	0.00
5 Webb St	32,000	0.00	25,000	0.00	(7,000)	0.00
Transport						
PT8 Dyna II 4500 Single Cab	3,800	0.00	7,000	0.00	3,200	0.00
PT18 Fuso 918 Crew Cab Tip Truck	29,200	0.00	38,000	0.00	8,800	0.00
PBH2 John Deere Backhoe	24,000	0.00	20,000	0.00	(4,000)	0.00
PMR3 Pacific Roller	15,000	0.00	500	0.00	(14,500)	0.00
Economic Services						
Industrial Shed	396,000	0.00	225,000	0.00	(171,000)	0.00
Land - Industrial Shed	55,000	0.00	55,000	0.00	0	0.00
	765,370	0.00	585,500	0.00	(179,870)	0.00

<u>By Class of Asset</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2015/16 Budget \$	November 2015 Actual \$	2015/16 Budget \$	November 2015 Actual \$	2015/16 Budget \$	November 2015 Actual \$
Plant & Equipment						
PCEO14 - CEO Car	28,820	0.00	40,000	0.00	11,180	0.00
PT8 Dyna II 4500 Single Cab	3,800	0.00	7,000.00	0.00	3,200.00	0.00
PT18 Fuso 918 Crew Cab Tip Truck	29,200	0.00	38,000	0.00	8,800	0.00
PBH2 John Deere Backhoe	24,000	0.00	20,000	0.00	(4,000)	0.00
PMR3 Pacific Roller	15,000	0.00	500	0.00	(14,500)	0.00
Land & Buildings						
1015 - 16 Eliot St	143,550	0.00	140,000	0.00	(3,550)	0.00
10182 - 16 Eliot St (land)	38,000	0.00	35,000	0.00	(3,000)	0.00
5 Webb St	32,000	0.00	25,000	0.00	(7,000)	0.00
Industrial Shed	396,000	0.00	225,000	0.00	(171,000)	0.00
Land - Industrial Shed	55,000	0.00	55,000	0.00	0	0.00
	765,370	0.00	585,500	0.00	(179,870)	0.00

Summary

	2015/16 Adopted Budget \$	November 2015 Actual \$
Profit on Asset Disposals	23,180	0.00
Loss on Asset Disposals	(203,050)	0.00
	<u>(179,870)</u>	<u>0.00</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-15	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$
Law, Order & Public Safety Loan 122 - SSL DFES	525,821	0	0	70,991	35,086	454,830	490,735	23,385	8,070
Education & Welfare Loan 120 - SSL Pingelly Cottage Homes	222,558	0	0	12,756	0	209,802	222,558	14,376	(2)
Recreation & Culture Loan 123 - Recreation and Cultural Centre	2,500,000	0	0	81,763	0	2,418,237	2,500,000	106,585	(293)
	3,248,379	0	0	165,510	35,086	3,082,869	3,213,293	144,346	7,775

(*) Self supporting loan financed by payments from third parties.
All other loan repayments were financed by general purpose revenue.

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

	2015/16 Adopted Budget \$	November 2015 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	160,807	160,807
Amount Set Aside / Transfer to Reserve	4,063	0
Amount Used / Transfer from Reserve	0	0
	<u>164,870</u>	<u>160,807</u>
(b) Plant Reserve		
Opening Balance	292,214	292,214
Amount Set Aside / Transfer to Reserve	7,384	0
Amount Used / Transfer from Reserve	(136,000)	0
	<u>163,598</u>	<u>292,214</u>
(c) Building and Recreation Reserve		
Opening Balance	735,067	735,066
Amount Set Aside / Transfer to Reserve	443,573	0
Amount Used / Transfer from Reserve	(455,000)	0
	<u>723,640</u>	<u>735,066</u>
(d) Electronic Equipment Reserve		
Opening Balance	1,016	1,016
Amount Set Aside / Transfer to Reserve	5,026	0
Amount Used / Transfer from Reserve	0	0
	<u>6,042</u>	<u>1,016</u>
(e) Community Bus Reserve		
Opening Balance	5,786	5,786
Amount Set Aside / Transfer to Reserve	4,556	0
Amount Used / Transfer from Reserve	0	0
	<u>10,342</u>	<u>5,786</u>
(f) Swimming Pool Reserve		
Opening Balance	42,619	42,619
Amount Set Aside / Transfer to Reserve	1,077	0
Amount Used / Transfer from Reserve	0	0
	<u>43,696</u>	<u>42,619</u>
(g) Joint Venture Housing Reserve		
Opening Balance	48,720	48,719
Amount Set Aside / Transfer to Reserve	5,531	0
Amount Used / Transfer from Reserve	0	0
	<u>54,251</u>	<u>48,719</u>
Total Cash Backed Reserves	<u><u>1,166,439</u></u>	<u><u>1,286,227</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

	2015/16 Adopted Budget \$	November 2015 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	4,063	0
Plant Reserve	7,384	0
Building and Recreation Reserve	443,573	0
Electronic Equipment Reserve	5,026	0
Community Bus Reserve	4,556	0
Swimming Pool Reserve	1,077	0
Joint Venture Housing Reserve	5,531	0
	<u>471,210</u>	<u>0</u>
Transfers from Reserves		
Leave Reserve	0	0
Plant Reserve	(136,000)	0
Building Reserve	(455,000)	0
Electronic Equipment Reserve	0	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Joint Venture Housing Reserve	0	0
	<u>(591,000)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>(119,790)</u>	<u>0</u>

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

Leave Reserve

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

Plant Reserve

- to be used for the purchase of major plant.

Building and Recreation Reserve

- to be used to fund the renovation/purchase of Shire of Pingelly buildings and Recreation Infrastructure.

Electronic Equipment Reserve

- to be used to fund the purchase of administration computer system equipment.

Community Bus Reserve

- to be used to fund the change-over of the community bus.

Swimming Pool Reserve

- to be used to fund the upgrading of the swimming pool complex

Joint Venture Housing Reserve

- to be used for the future maintenance of the Joint Venture units

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

	2014/15 B/Fwd Per 2015/16 Budget \$	2014/15 B/Fwd Per Financial Report \$	November 2015 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	1,100,789	2,940,550	1,198,131
Cash - Restricted Unspent Grants	0	660,239	2,538,014
Cash - Restricted Unspent Loans	2,500,000	0	0
Cash - Restricted Reserves	1,286,229	1,286,228	1,286,228
Receivables (Budget Purposes Only)	395,534	0	0
Rates Outstanding	0	143,505	549,410
Sundry Debtors	0	123,966	18,514
Provision for Doubtful Debts	0	0	0
Gst Receivable	0	40,029	43,832
Accrued Income/Payments In Advance	0	4,287	0
Investments	0	0	0
Inventories	3,966	3,966	16,325
	<u>5,286,518</u>	<u>5,202,770</u>	<u>5,650,454</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)	(152,405)	0	0
Sundry Creditors	0	(74,323)	1,302
Accrued Interest On Loans	0	(4,580)	0
Accrued Salaries & Wages	0	(57,458)	0
Income In Advance	0	0	0
Gst Payable	0	(9,269)	(3,615)
Payroll Creditors	0	(497)	(772)
Accrued Expenses	0	(10,883)	0
PAYG Liability	0	(24,064)	(27,877)
Other Payables	0	(427)	(773)
Current Employee Benefits Provision	(165,510)	(159,005)	(159,005)
Current Loan Liability	(125,798)	(165,510)	(130,424)
	<u>(443,713)</u>	<u>(506,016)</u>	<u>(321,164)</u>
NET CURRENT ASSET POSITION	4,842,805	4,696,754	5,329,290
Less: Cash - Reserves - Restricted	(1,286,229)	(1,286,228)	(1,286,228)
Less: Cash - Unspent Grants/Loans - Fully Restricted	(2,500,000)	0	0
Less: Current Loans - Clubs / Institutions	(83,747)	0	0
Add Back : Component of Leave Liability not Required to be Funded	165,510	159,005	159,005
Add Back : Current Loan Liability	125,798	165,510	130,424
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>1,264,137</u>	<u>3,735,041</u>	<u>4,332,491</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Rate Revenue \$	2015/16 Interim Rates \$	2015/16 Back Rates \$	2015/16 Total Revenue \$	2015/16 Budget \$
General Rate								
GRV - Residential	11.149600	310	3,042,404	339,216	593	0	339,809	339,216
GRV - Rural Residential	11.149600	65	679,968	75,814	0	0	75,814	75,814
GRV - Commercial/Industrial	11.149600	30	432,514	48,224	0	0	48,224	48,224
GRV - Townsites	11.149600	12	128,960	14,379	0	0	14,379	14,379
UV - Broadacre Rural	1.017900	254	105,462,510	1,073,502	(1,283)	0	1,072,219	1,073,501
Sub-Totals		671	109,746,356	1,551,135	(690)	0	1,550,445	1,551,134
Minimum Rates								
GRV - Residential	835	66	0	55,110	0	0	55,110	54,275
GRV - Rural Residential	835	24	0	20,040	0	0	20,040	18,370
GRV - Commercial/Industrial	835	12	0	10,020	0	0	10,020	10,020
GRV - Townsites	835	6	0	5,010	0	0	5,010	5,010
UV - Broadacre Rural	835	44	0	36,740	0	0	36,740	36,740
Sub-Totals		152	0	126,920	0	0	126,920	124,415
Ex Gratia Rates								
Movement in Excess Rates								
Total Amount of General Rates Specified Area Rates								
							1,677,365	1,675,549
							200	190
							0	0
Total Rates							1,677,565	1,675,739
							0	0
							1,677,565	1,675,739

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 2015/16 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

7. TRUST FUNDS

Funds held at balance date over which the Municipality has no control and which are not included in this statement are as follows:

Detail	Balance 01-Jul-15 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Transport Licensing	3,837	174,173	(170,027)	7,983
BCITF Levy	0	0	0	0
Rates	200	0	(200)	0
Funds Held on Behalf of Groups	80	0	(80)	0
Unclaimed Monies	0	100	0	100
Builders Registration Board	0	0	0	0
Nomination Deposits	0	960	(960)	0
Bond Monies (Including Key Deposits)	4,210	10,965	(3,810)	11,365
	<u>8,327</u>	<u>186,198</u>	<u>(175,077)</u>	<u>19,448</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

8. OPERATING STATEMENT

	November 2015 Actual \$	2015/16 Adopted Budget \$	2014/15 Actual \$
OPERATING REVENUES			
Governance	35,434	102,100	93,276
General Purpose Funding	1,989,185	2,416,871	3,415,613
Law, Order, Public Safety	39,353	80,439	111,177
Health	9,664	12,900	36,186
Education and Welfare	420	46,196	20,604
Housing	0	0	0
Community Amenities	158,095	196,140	215,818
Recreation and Culture	16,062	99,050	62,230
Transport	611,882	1,119,454	683,363
Economic Services	23,848	74,020	83,251
Other Property and Services	<u>20,916</u>	<u>77,600</u>	<u>121,577</u>
TOTAL OPERATING REVENUE	2,904,859	4,224,770	4,843,097
OPERATING EXPENSES			
Governance	206,448	655,193	879,959
General Purpose Funding	59,497	141,296	96,490
Law, Order, Public Safety	86,431	243,654	215,706
Health	59,758	133,856	158,176
Education and Welfare	7,941	77,548	49,999
Housing	0	0	0
Community Amenities	105,601	374,681	328,788
Recreation & Culture	284,259	1,081,451	816,282
Transport	352,775	2,079,217	1,678,170
Economic Services	86,687	409,552	235,080
Other Property and Services	<u>(40,712)</u>	<u>34,325</u>	<u>199,460</u>
TOTAL OPERATING EXPENSE	1,208,685	5,230,773	4,658,111
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>1,696,174</u>	<u>(1,006,003)</u>	<u>184,986</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

9. STATEMENT OF FINANCIAL POSITION

	November 2015 Actual \$	2014/15 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	5,022,373	4,887,017
Investments	5,000	5,000
Trade and Other Receivables	660,417	395,534
Inventories	16,325	3,966
TOTAL CURRENT ASSETS	<u>5,704,115</u>	<u>5,291,517</u>
NON-CURRENT ASSETS		
Other Receivables	664,631	664,631
Inventories	0	0
Property, Plant and Equipment	10,636,312	10,012,221
Infrastructure	71,044,113	70,600,286
TOTAL NON-CURRENT ASSETS	<u>82,345,056</u>	<u>81,277,138</u>
TOTAL ASSETS	<u>88,049,171</u>	<u>86,568,655</u>
CURRENT LIABILITIES		
Trade and Other Payables	31,735	181,501
Long Term Borrowings	130,424	165,510
Provisions	159,005	159,005
TOTAL CURRENT LIABILITIES	<u>321,164</u>	<u>506,016</u>
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	3,082,868	3,082,868
Provisions	24,210	24,210
TOTAL NON-CURRENT LIABILITIES	<u>3,107,078</u>	<u>3,107,078</u>
TOTAL LIABILITIES	<u>3,428,242</u>	<u>3,613,094</u>
NET ASSETS	<u>84,620,929</u>	<u>82,955,561</u>
EQUITY		
Trust Imbalance	0	0
Retained Surplus	27,649,810	25,953,634
Reserves - Cash Backed	1,286,228	1,286,228
Revaluation Surplus	55,715,699	55,715,699
TOTAL EQUITY	<u>84,651,737</u>	<u>82,955,561</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 NOVEMBER 2015

10. FINANCIAL RATIOS

	2016 YTD	2015	2014	2013
Current Ratio	11.59	9.64	5.35	4.43
Operating Surplus Ratio	0.61	(0.22)	(0.91)	0.28

The above ratios are calculated as follows:

Current Ratio
$$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$$

Operating Surplus Ratio
$$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$$

SHIRE OF PINGELLY
RESTRICTED CASH RECONCILIATION
30 November 2015

Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure Previous Years	Actual Expenditure 2015/16	Restricted Funds Remaining
Royalties for Regions 2012/13 (Individual)	Dam Clean/Tanks	R4R01	60,000.00	0.00	30,807.57	29,192.43
	Netball/Basketball	CT01	91,530.00	91,530.00	0.00	0.00
	Footpaths	FP001/FP002	80,000.00	71,178.00	0.00	8,822.00
	Tennis Courts	R4R03	90,000.00	0.00	90,000.00	0.00
Unspent Loan 123	Recreation & Cultural Centre		2,500,000.00			2,500,000.00
Sub Total						2,538,014.43
Total Restricted Grant Funds						
Available Cash			Interest Rate	Term	Maturing	
Municipal Bank		0111	Variable	Ongoing	N.A.	732,594.06
Municipal Term Deposit 1		0108				0.00
Municipal Term Deposit 2		0109				0.00
Municipal Term Deposit CLGFR		0812				0.00
Municipal On Call Account		0811	Variable	Ongoing	N.A.	502,800.59
Municipal Term Deposit 155081136	Unspent Loan 123	TD01	2.95%	1 year	30-Jun-16	2,000,000.00
Municipal Term Deposit 155081144	Unspent Loan 123	TD02	2.85%	6 months	30-Dec-15	500,000.00
Total Cash						3,735,394.65
Less Restricted Cash						(2,538,014.43)
Total Unrestricted Cash						1,197,380.22

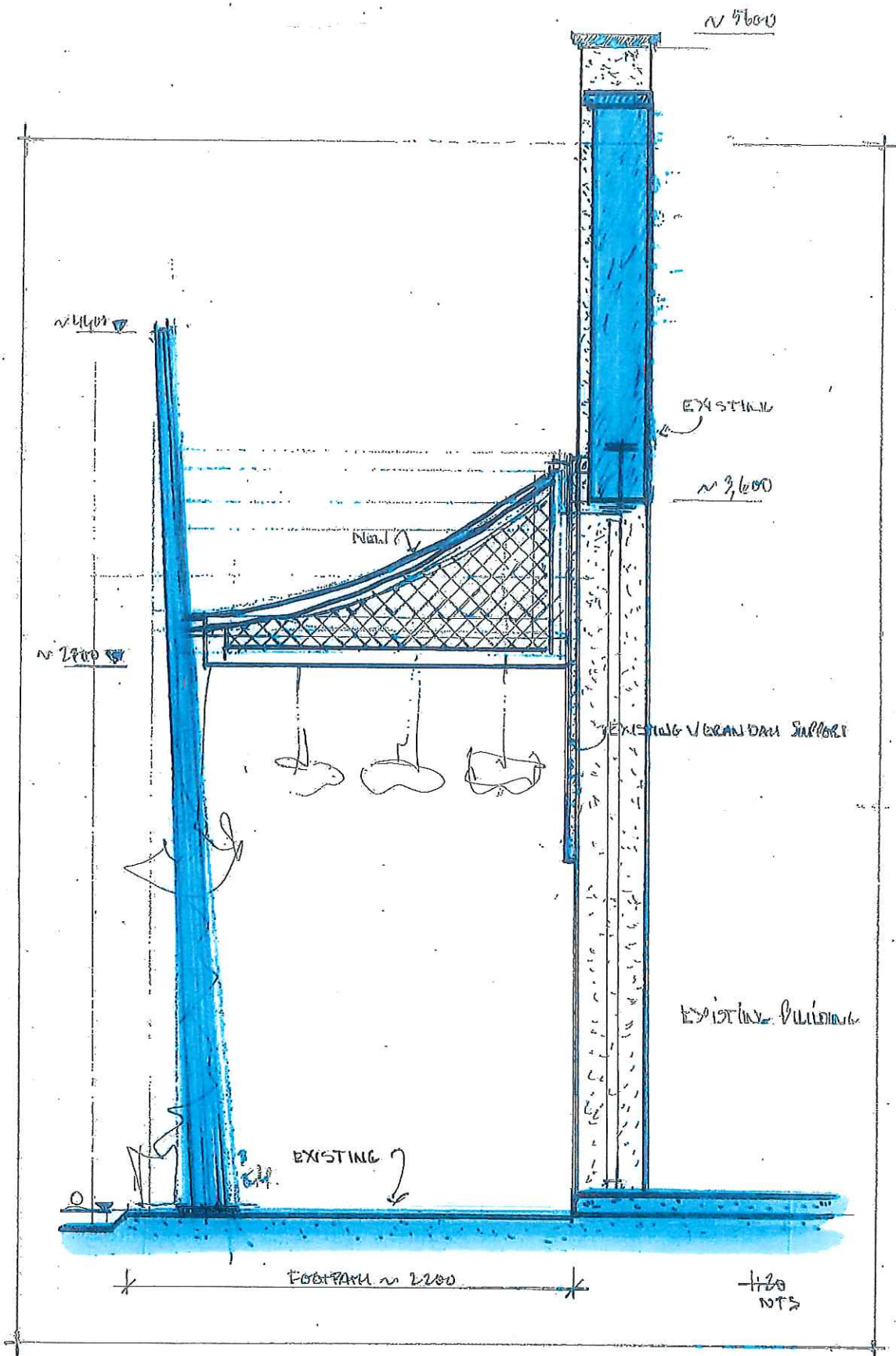
Attachment 4

15.3 Annual Audit Report 2014/15

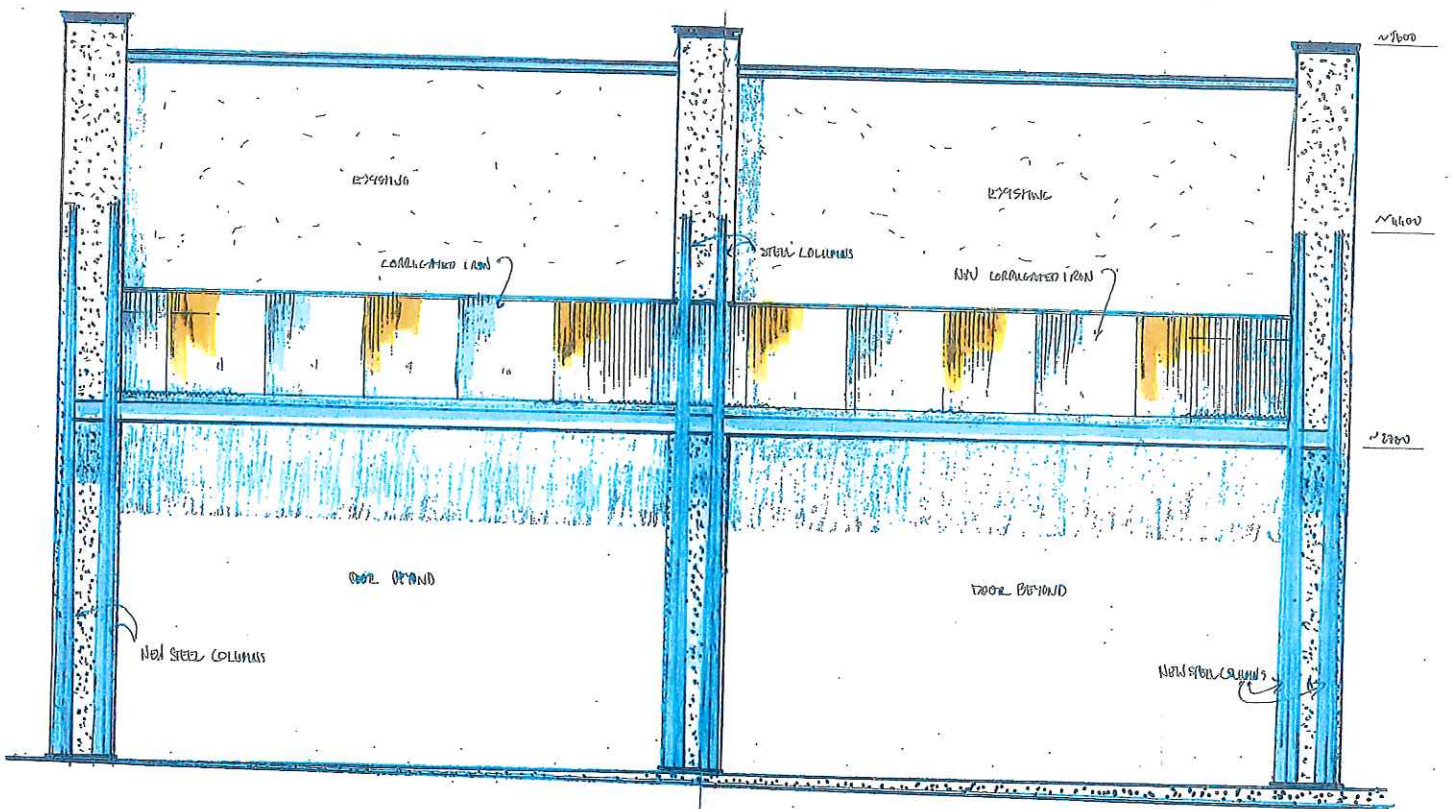
**TO BE EMAILED OUT
EARLY NEXT WEEK**

Attachment 5

16.1 Proposed Reinstatement of Demolished Verandah







STREET ELEVATION

8 PASTURE STREET

