Shire of Pingelly

Attachments

Ordinary Council Meeting
15 February 2017

Attachment 1

14.1 Development Assessment Panels

Letter form Government of Western Australia Development Assessment Panels

SHIRE OF PINGELLY	
FILE	00352
DATE	19 JAN 2017
Officer	ACEO
Copy to	

Government of **Western Australia**
Development Assessment Panels

Our Ref: DP/12/00609
Enquiries: DAP Secretariat
Telephone: 6551 9919

Mr Gavin Pollock
Chief Executive Officer
Shire of Pingelly
17 Queen St
PINGELLY WA 6308

Dear Mr Pollock,

DEVELOPMENT ASSESSMENT PANELS – LOCAL GOVERNMENT NOMINATIONS

As you would be aware, Development Assessment Panels (DAP) member appointments expire on 26 April 2017.

Members whose term has expired will be eligible for re-consideration at this time. Under regulation 26 of the *Planning and Development (Development Assessment Panels) Regulations 2011* (DAP Regulations), your local council is requested to nominate four elected members of the Council, comprising two local members and two alternate local members to sit on your respective DAP as required. The local government nominations process require online submissions at the following - https://consultation.planning.wa.gov.au/office-of-the-director-general/fec6cd28
Nominations are required to be received by 28 February 2017.

Following receipt of all local government nominations, the Minister for Planning will consider and appoint nominees for up to a three-year term, expiring on 26 April 2020. All appointed local members will be placed on the local government member register and advised of DAP training dates and times. It is a mandatory requirement, pursuant to the DAP regulations, that all DAP members attend training before they can sit on a DAP and determine applications. Local government members who have previously undertaken training are not required to attend further training, but are encouraged to attend refresher training.

When selecting nominees, the Council should consider that local government elections may result in a change to DAP membership if current councillors, who are DAP members, are not re-elected. If members are not re-elected, the local government will need to re-nominate for the Minister's consideration. DAP members are entitled to be paid for their attendance at DAP meetings and training, unless they fall within a class of persons excluded from payment. Further details can be found in the *Premier's circular – State Government Boards and Committees Circular (2010/02).*

If you have any queries regarding this request for nominations, please contact the DAPs secretariat on (08) 6551 9919 or email daps@planning.wa.gov.au. Further information is available online at https://www.planning.wa.gov.au/Development-Assessment-Panels.asp.

Yours sincerely

Gail McGowan
Director General

24 January 2017

Postal address: Locked Bag 2506 Perth WA Street address: 140 William Street Perth WA 6000
Tel: (08) 655 19000 Fax: (08) 655 19001 corporate@planning.wa.gov.au www.planning.wa.gov.au
ABN 79 051 750 680
wa.gov.au

Attachment 2

15.1 Monthly Statement of Financial Activity – December 2016

SHIRE OF PINGELLY

MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 DECEMBER 2016

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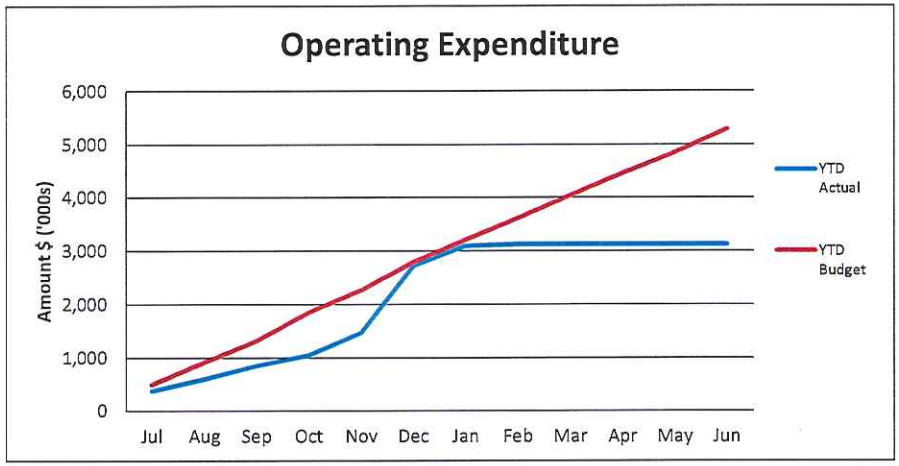
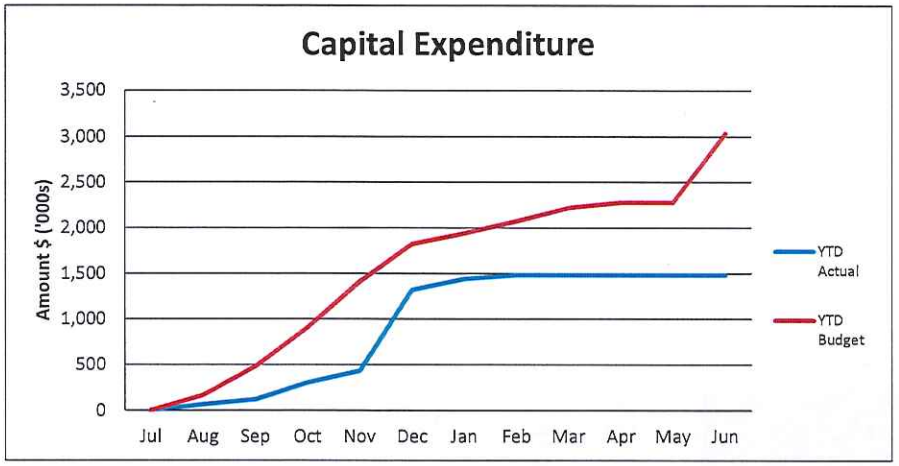
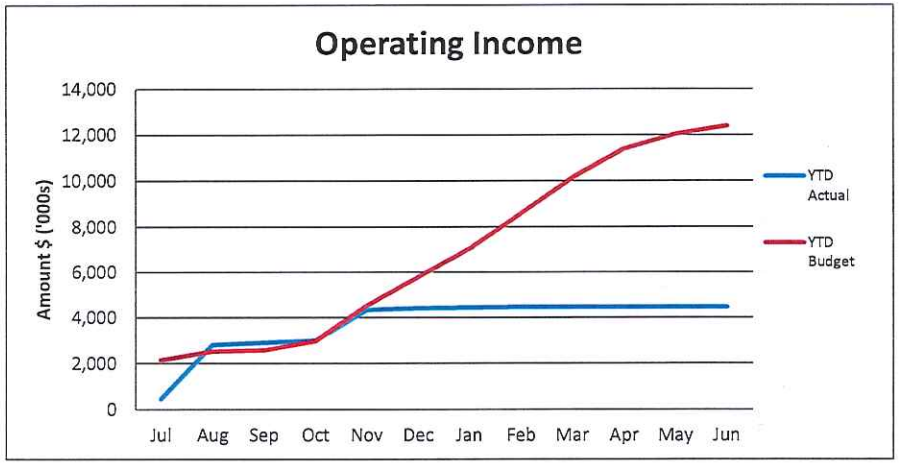
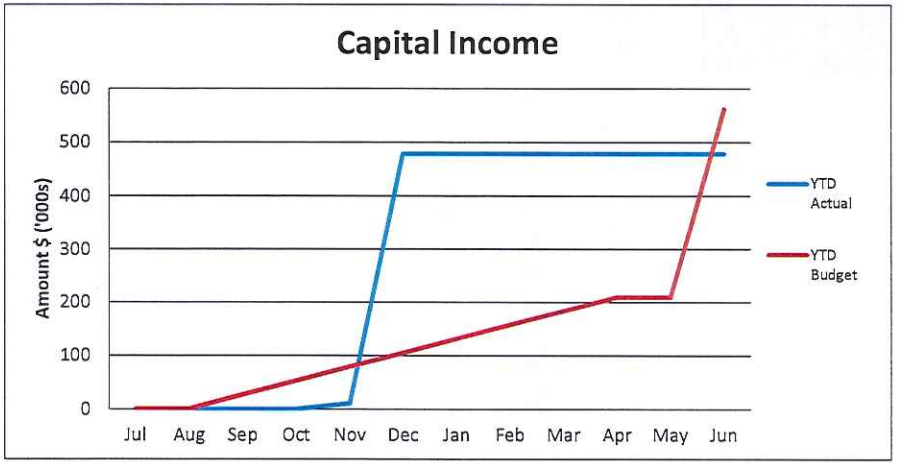
Income and Expenditure Graphs to 31 December 2016

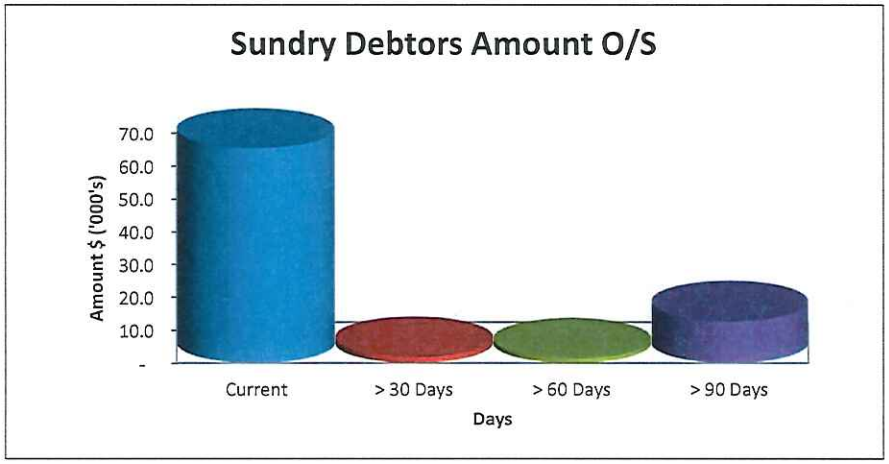


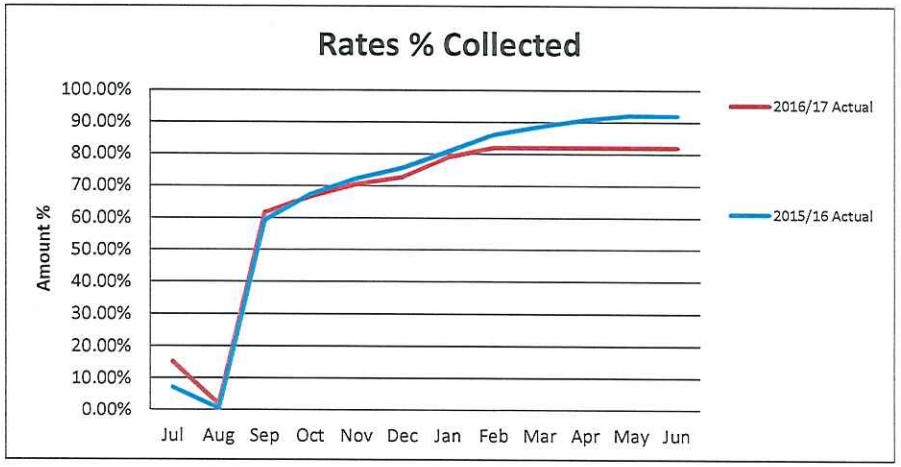


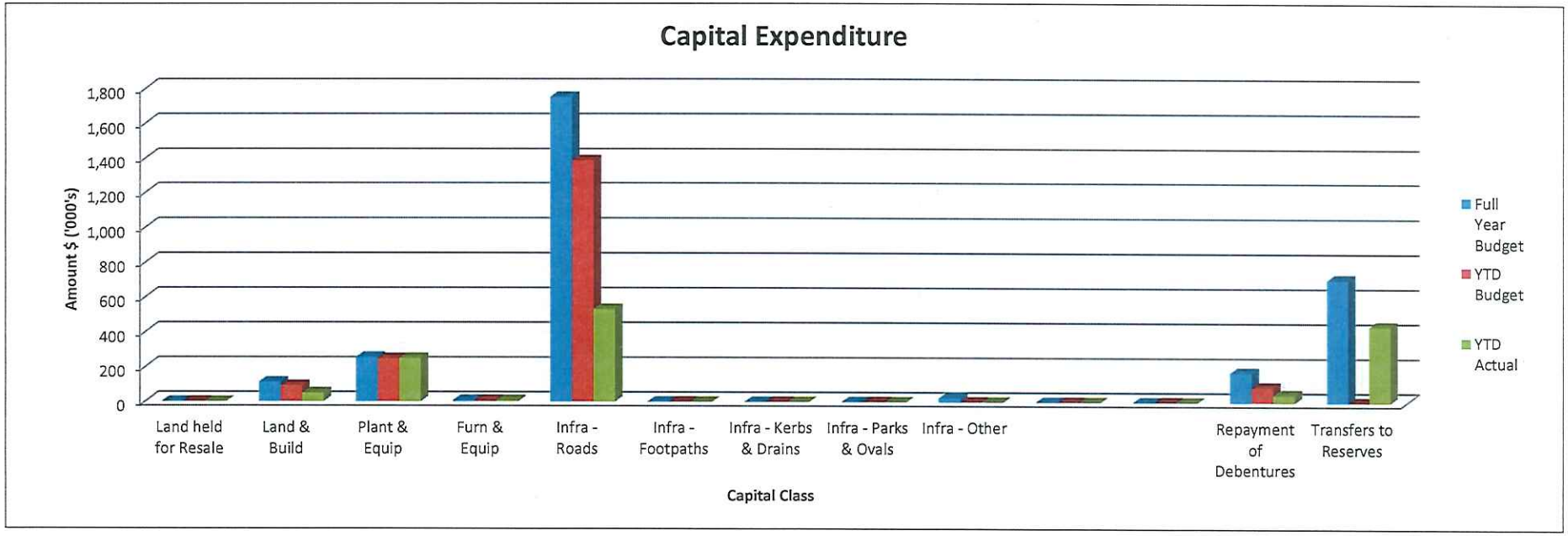




Other Graphs to 31 December 2016







SHIRE OF PINGELLY

Summary of Balancing Contained Within The Monthly Reports

	2016/17 Adopted Budget $	2016/17 Revised Budget $	December 2016 Y-T-D Budget $	December 2016 Actual $
Finance Statement				
Balancing to Rating Note				
Rates Balance per Finance Statement	1,864,909	1,864,908	1,864,908	1,865,163
Balance per Note 6 (Rating Information)	1,864,908	1,864,908	1,864,908	1,865,162
Variance	1	0	0	0
Balancing of Closing Position				
Closing Balance per Finance Statement	0	(1)	(584,304)	1,650,731
Closing Balance per General Fund Summary	(1)	(1)	(584,304)	1,650,730
Variance	1	0	0	1
Balancing of Operating Income				
Operating Income per Finance Statement	12,381,717	12,381,717	5,761,316	4,391,093
Operating Income per General Fund Summary	12,381,717	12,381,717	5,761,316	4,391,093
Variance	0	0	0	(0)
Balancing of Operating Expenditure				
Operating Expense per Finance Statement	(5,280,008)	(5,280,008)	(2,781,027)	(2,717,726)
Operating Expense per General Fund Summary	(5,280,008)	(5,280,008)	(2,781,027)	(2,717,726)
Variance	0	0	0	0
Balancing of Capital Income				
Capital Income per Finance Statement	932,940	932,940	148,469	522,192
Capital Income per General Fund Summary	932,940	932,940	148,469	522,192
Variance	0	0	0	0
Balancing of Capital Expenditure				
Capital Expense per Finance Statement	(12,865,426)	(12,865,426)	(5,207,091)	(1,906,288)
Capital Expense per General Fund Summary	(12,865,426)	(12,865,426)	(5,207,091)	(1,906,289)
Variance	0	0	0	1

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 DECEMBER 2016

Operating	NOTE	2016/17 Adopted Budget $	2016/17 Revised Budget $	December 2016 Y-T-D Budget $	December 2016 Actual $	Variances Actuals to Budget $	Variances Actual Budget to Y-T-D %	
Revenues/Sources								
Governance		93,800	93,800	46,734	32,372	(14,362)	(30.73%)	▼
General Purpose Funding		1,285,537	1,285,537	653,025	598,027	(54,998)	(8.42%)	
Law, Order, Public Safety		102,122	102,122	31,047	29,681	(1,366)	(4.40%)	
Health		11,700	11,700	5,844	9,639	3,795	64.94%	
Education and Welfare		1,328,174	1,328,174	445,279	7,713	(437,566)	(98.27%)	▼
Housing		0	0	0	0	0	0.00%	
Community Amenities		174,400	174,400	160,536	155,110	(5,426)	(3.38%)	
Recreation and Culture		5,512,030	5,512,030	1,829,273	856,636	(972,637)	(53.17%)	▼
Transport		1,656,871	1,656,871	670,118	799,911	129,793	19.37%	▲
Economic Services		293,675	293,675	25,326	19,082	(6,244)	(24.65%)	▼
Other Property and Services		58,500	58,500	29,226	17,760	(11,466)	(39.23%)	▼
		10,516,809	10,516,809	3,896,408	2,525,931	(1,370,477)	(35.17%)	
(Expenses)/(Applications)								
Governance		(682,916)	(682,916)	(414,413)	(298,019)	116,394	28.09%	▼
General Purpose Funding		(150,901)	(150,901)	(73,842)	(86,373)	(12,531)	(16.97%)	▲
Law, Order, Public Safety		(257,691)	(257,691)	(125,293)	(104,696)	20,597	16.44%	▼
Health		(128,846)	(128,846)	(64,948)	(64,102)	846	1.30%	
Education and Welfare		(49,134)	(49,134)	(25,556)	(21,409)	4,147	16.23%	
Housing		0	0	0	0	0	0.00%	
Community Amenities		(422,643)	(422,643)	(201,266)	(230,718)	(29,452)	(14.63%)	▲
Recreation & Culture		(1,031,095)	(1,031,095)	(532,884)	(497,862)	35,022	6.57%	
Transport		(2,274,833)	(2,274,833)	(1,157,685)	(1,049,295)	108,390	9.36%	
Economic Services		(262,790)	(262,790)	(128,188)	(338,587)	(210,399)	(164.13%)	▲
Other Property and Services		(19,159)	(19,159)	(56,952)	(26,665)	30,287	53%	▼
		(5,280,008)	(5,280,008)	(2,781,027)	(2,717,726)	63,301	(2.28%)	
Net Operating Result Excluding Rates		5,236,801	5,236,801	1,115,381	(191,795)	(1,307,176)	(117.20%)	
Adjustments for Non-Cash (Revenue) and Expenditure								
(Profit)/Loss on Asset Disposals	2	(202,200)	(202,200)	54,098	235,145	181,047	(334.66%)	▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0	0.00%	
Movement in Employee Benefit Provisions		0	0	0	0	0	0.00%	
Adjustments in Fixed Assets		0	0	0	0	0	0.00%	
Rounding		0	0	0	0	0	0.00%	
Depreciation on Assets		2,110,000	2,110,000	1,054,980	741,364	(313,616)	29.73%	▼
Capital Revenue and (Expenditure)								
Purchase Land Held for Resale	1	0	0	0	0	0	0.00%	
Purchase of Land and Buildings	1	(112,389)	(112,389)	(90,735)	(48,873)	41,862	46.14%	▼
Purchase of Furniture & Equipment	1	(7,989)	(7,989)	(7,989)	(7,432)	557	6.97%	
Purchase of Plant & Equipment	1	(254,400)	(254,400)	(246,897)	(248,940)	(2,043)	(0.83%)	
Purchase of Infrastructure Assets - Roads	1	(1,752,724)	(1,752,724)	(1,387,269)	(532,503)	854,766	61.62%	▼
Purchase of Infrastructure Assets - Footpaths	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Parks & Ovals	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Bridges								
Purchase of Infrastructure Assets - Other	1	(22,880)	(22,880)	0	0	0	0.00%	
Purchase of WIP Recreation and Culture	1	(8,250,154)	(8,250,154)	(3,077,966)	(429,739)	2,648,227	86.04%	▼
Purchase of WIP Aged Accommodation	1	(1,585,954)	(1,585,954)	(309,646)	(157,700)	151,946	49.07%	▼
Proceeds from Disposal of Assets	2	492,000	492,000	104,500	478,759	374,259	358.14%	▲
Repayment of Debentures	3	(173,181)	(173,181)	(86,589)	(43,432)	43,157	49.84%	▼
Self-Supporting Loan Principal Income		87,940	87,940	43,969	43,433	(536)	(1.22%)	
Unspent Loans going forward		2,500,000	2,500,000	0	0	0	0.00%	
Transfers to Restricted Assets (Reserves)	4	(705,755)	(705,755)	0	(437,669)	(437,669)	0.00%	
Transfers from Restricted Asset (Reserves)	4	353,000	353,000	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	422,976	422,976	384,951	384,951	(38,025)	0.00%	
Net Current Assets - Unspent Grants		0	0	0	0	0		
LESS Net Current Assets Year to Date	5	0	(1)	(584,304)	1,650,731	2,235,035	382.51%	▲
Amount Raised from Rates		(1,864,909)	(1,864,908)	(1,864,908)	(1,865,163)	(255)	0.01%	

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 2016 TO 31 DECEMBER 2016
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: 10% and $5,000

REPORTABLE OPERATING REVENUE VARIATIONS	
Governance - Variance below budget expectations	(14,362)
Reimbursements and rebates yet to be received as per budget forecast (Timing difference)	
Transport Licensing commission yet to be paid. (Timing difference)	
Education and Welfare - Variance below budget expectations	(437,566)
Grant from WA Country Health Service YTD Actual $291,736 less than YTD Budget (Timing difference)	
Recreation and Culture - Variance below budget expectations	(972,637)
PRACC Grants YTD Actual less than YTD Budget - NSRF $518,479, Lottery West $333,332, DSR $116,666	
Other Culture Reimb Insurance Stables Claim income more than budgeted $19,620 (Permanent difference)	
Transport - variance above budget expectations	129,793
Regional Road Group funding Actual YTD received sooner than budget YTD (Timing difference) $231,865	
Roads to Recovery funding Actual YTD received sooner than budget YTD (Timing difference) $130,898	
Economic Services - variance below budget expectations	(6,244)
Income from Public standpipe - Less than anticipated	
Building Licenses - Less than anticipated - Income based on previous year	
Other Property and Services - variance below budget expectations	(11,466)
Private Works - $5,000 Less than anticipated - Income based on previous year (Timing difference)	
Fuel Tax Credits less than Budget YTD $2,972,	
Reimbursements & Rebates Ex Gst less than YTD $3,323	
REPORTABLE OPERATING EXPENSE VARIATIONS	
Governance - variance below budget expectations	116,394
Administration Allocated $132,000 more YTD actual than YTD budget (Timing Difference)	
General Purpose Funding - Variance above budget expectations	(12,531)
Rates Admin allocated YTD Actual more than YTD Budget $10,500 (Timing Difference)	
General Purpose Funding Admin allocated YTD Actual more than YTD Budget $4,630 (Timing Difference)	
Law,Order, Public Safety - variance below budget expectations	20,597
Depreciation not run until Audit signoff on revaluation of Assets (Timing difference) -$15,000	
Interest on S/S Loan 122 less than YTD Budget -$13,789	
Other Law Order Public Safety YTD actuals less than YTD Budget SES Exps $4,767, CCTV $2,770, CSM $4,500, Depn $7218	
Community Amenities - variance above budget expectations	(29,452)
Refuse site maintenance $24,330 YTD Actual more than YTD Budget (Timing difference)	
Town planning costs YTD Actual more than YTD budget $2,035 (Timing difference)	
Other Comm Amenities YTD Actual more than YTD Budget Admin Alocations $3,974 (Timing difference)	
Economic Services - variance abovebudget expectations	(210,399)
Other economic Services Loss on Sale of Asset Actual YTD $214,188 more than Budget YTD	
Other Property and Services - variance below budget expectations	30,287
Gross Salaries and Wages $49,211 YTD Actual less than YTD Budget (Timing Difference)	
Plant Op Costs $61,347 over allocated YTD Actual to YTD Budget (Timing difference)	
Public Works Overheads $39,140 under allocated YTDActuals to YTD Budget	
REPORTABLE NON-CASH VARIATIONS	
(Profit)/Loss on Asset Disposals	
Sale of 2 Paragon Street YTD Actual Loss of $214,188 instead of budgeted Profit $243,000 - NB: 2016/17 Stautory Budget no WDV	181,047
Depreciation on Assets	
Depreciation - Lower than anticipated for this reporting period (Timing difference)	(313,616)
REPORTABLE CAPITAL EXPENDITURE VARIATIONS	
Purchase of Land & Buildings	
Land & Buildings YTD Actuals under YTD Budget (Timing difference)	41,862
Construction of new Recreation and Cultural Centre behind schedule (Timing Difference)	
Purchase of Road Infrastructure Assets	
Road Infrastructure YTD Actuals under YTD Budget (Timing difference)	854,766
Purchase of Works in Progress Assets - PRACC	
PRACC Project Expenditure YTD Actual less than YTD Budget - delays in demolition - (Timing difference)	2,648,227
Purchase of Works in Progress Assets - PAAA	
Project Expenditure YTD Actual less than YTD Budget - (Timing difference)	151,946
Repayment of Debentures - Variance below budget expectations.	
YTD Actual less than YTD Budget (Timing difference)	43,157
Transfers to Restricted Assets (Reserves) - Variance below budget expectations.	
Most Transfers timed to be undertaken at EOFY	-437669
REPORTABLE CAPITAL REVENUE VARIATIONS	
Proceeds from Disposal of Assets	
Proceeds from Disposal of assets less than YTD Budget (Timing Difference)	374,259
2 Paragon Street - Not Disposed of yet this Financial Year - Settlement expected Dec 2016	
16 Eliot Street - Not Disposed of yet this Financial Year - Settlement expected Dec 2016	

1. ACQUISITION OF ASSETS	2016/17 Adopted Budget $	2016/17 Revised Budget $	2016/17 YTD Budget $	December 2016 Actual $
The following assets have been acquired during the period under review:				
By Program				
Governance				
Other Governance				
Capex - Air Conditioner - Administration	29,271	29,271	29,271	0.00
Capex - Phone System	7,989	7,989	7,989	7,432.43
Capex - Admin Plant Purchases	97,000	97,000	97,000	104,240.07
Law, Order & Public Safety				
Fire Prevention				
Plant Purchase - Weather Stations X 3	0	0	0	566.39
Animal Control				
Capex - Dog/Cat Pound Upgrade	14,000	14,000	0	0.00
Education & Welfare				
Education				
Building Purchase - Education Schedule 8	3,400	3,400	0	0.00
Other Aged & Disabled Services				
Capex - Paaa Development	3,247	3,247	3,246	3,415.04
Capex - Paaa Project Manager	106,174	106,174	42,468	47,871.81
Capex - Paaa Architects & Consultants	140,000	140,000	56,000	106,413.09
Capex - Paaa Building Construction	804,533	804,533	114,933	0.00
Capex - Paaa Quantity Surveyor	25,000	25,000	3,571	0.00
Capex - Paaa Demolition	10,000	10,000	1,428	0.00
Capex - Paaa Utility Services	200,000	200,000	80,000	0.00
Capex - Paaa Earth Works	85,000	85,000	0	0.00
Capex - Paaa Carpark & Drainage	50,000	50,000	0	0.00
Capex - Paaa Landscaping Soft & Hard	110,000	110,000	0	0.00
Capex - Paaa Playground	20,000	20,000	0	0.00
Capex - Paaa Opening & Promotion	2,000	2,000	0	0.00
Capex - Paaa Fit Out Furniture	10,000	10,000	0	0.00
Capex - Paaa Site Works	20,000	20,000	8,000	0.00
Community Amenities				
Sanitation - Household Refuse				
Capex - Waste Transfer Station	8,000	8,000	8,000	7,580.00
Recreation and Culture				
Other Recreation & Sport				
Capex - Gardener Vehicle	33,500	33,500	33,500	37,204.55
Works in Progress - Recreation Centre				
Capex - Pracc Development	15,336	15,336	6,132	20,032.61
Capex - Pracc Project Manager	144,417	144,417	57,764	64,353.92
Capex - Pracc Architects & Consultants	140,000	140,000	56,000	232,561.70
Capex - Praac Building Construction	7,000,000	7,000,000	2,800,000	5,150.00
Capex - Pracc Quantity Surveyor	25,000	25,000	10,000	0.00
Capex - Pracc Demolition	35,000	35,000	14,000	88,851.82
Capex - Pracc Utility Services	250,000	250,000	100,000	210.00
Capex - Pracc Earth Works	27,000	27,000	10,800	0.00
Capex - Pracc Carpark And Drainage	162,901	162,901	23,270	9,657.18
Capex - Pracc Landscaping Soft & Hard	90,000	90,000	0	8,497.73
Capex - Pracc Playground	45,000	45,000	0	0.00
Capex - Pracc Opening & Promotion	5,500	5,500	0	423.64
Capex - Pracc Fit Out Furniture	310,000	310,000	0	0.00
Capex - Pracc Bowling Green	0	0	0	0.00

1. ACQUISITION OF ASSETS (Continued)	2016/17 Adopted Budget $	2016/17 Revised Budget $	2016/17 YTD Budget $	December 2016 Actual $
Transport				
Construction - Roads, Bridges, Depots				
Capex - Bridge 1191 - Replace Box	163,000	163,000	162,998	43,607.08
Capex - 156 Wickepin Pingelly Rd - National Black Spot	351,200	351,200	351,195	40,803.57
Capex - York Williams Rd Reseal & Regravel Slk 00.0-8.25	138,530	138,530	138,528	132,127.21
Capex - York Williams Rd Drain Maint Slk	193,712	193,712	193,710	161,357.26
Capex - 157 Bullaring Road Failure -	16,825	16,825	16,822	6,484.46
Capex - 157 Bullaring Road Reseal Slk 23 -	62,190	52,190	52,190	40,764.70
Capex - 157 Bullaring Road Slk 26.618	46,600	36,600	36,598	20,494.46
Capex - 22 Dwarlaking Rd Culvert	23,530	23,530	0	37.04
Bulyee Road - Roads To Recovery	0	20,000	20,000	17,377.81
Capex - 156 Wickepin Pingelly Rd -	177,759	177,759	177,756	36,054.01
Capex - 10 Shaddock Rd Realine &	338,394	338,394	0	17,986.92
Capex - Quadrant St Construction	7,000	7,000	3,498	0.00
Parking Bays Parade St	0	0	0	721.99
Capex - Reseal Of Railway St - Roads To	14,856	14,856	14,854	0.00
Capex - Paragon St Road Failure - Roads	11,345	11,345	11,342	7,180.27
Capex - 155 Brown Street Renewal -	163,000	163,000	163,000	7,259.69
Capex - 123 Webb St Reseal - Roads To	15,040	15,040	15,038	0.00
Capex - 87 Paragon Street Reseal - Roads	29,743	29,743	29,740	0.00
Capex - Depot Bund Pipe And Fuel Tank	42,318	42,318	42,316	35,990.51
Capex - Communications Tower - Depot	8,500	8,500	4,248	0.00
Road Plant Purchases				
Capex - Purchase Traffic Counters	7,500	7,500	7,500	3,965.00
Capex - Hitachi Compactor Zv350Pr-De	10,000	10,000	10,000	9,804.00
Capex - Water Tank Spray Bar Upgrade	7,000	7,000	7,000	261.03
Capex - Pt18 Pn437 Mitsubishi Fuso 918	79,400	79,400	79,398	79,630.00
Capex - Pt13 Upgrade Truck Tip Tray	5,000	5,000	0	0.00
Capex - Pl5 Upgrade Loader	5,000	5,000	2,500	4,033.22
Capex - Second Hand Forklift	10,000	10,000	9,999	9,236.03
Economic Services				
Tourism & Area Promotion				
Capex - Caravan Park Drainage	22,880	22,880	0	0.00
Other Economic Services				
Capex - Museum Historic Collection Aircon	5,400	5,400	5,400	4,726.00
Capex - Purchase Of Land	1,500	1,500	1,500	576.00
	11,986,490	11,986,490	5,120,502	1,425,186.40
By Class				
Land	1,500	1,500	1,500	576.00
Buildings	110,889	110,889	89,235	48,296.51
Furniture & Equipment	7,989	7,989	7,989	7,432.43
Plant & Equipment	254,400	254,400	246,897	248,940.29
Work in Progress - PPE	0	0	0	0.00
Infrastructure - Roads	1,752,724	1,752,724	1,387,269	532,502.63
Infrastructure - Footpaths	0	0	0	0.00
Infrastructure - Kerbs & Drains	0	0	0	0.00
Infrastructure - Parks & Ovals	0	0	0	0.00
Infrastructure - Other	22,880	22,880	0	0.00
Works in Progress - Recreation Centre	8,250,154	8,250,154	3,077,966	429,738.60
Works in Progress - Aged Care Accommodation	1,585,954	1,585,954	309,646	157,699.94
	11,986,490	11,986,490	5,120,502	1,425,186.40

2. DISPOSALS OF ASSETS

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

By Program

Asset No		Written Down Value 2016/17 Budget $	Written Down Value December 2016 Actual $	Sale Proceeds 2016/17 Budget $	Sale Proceeds December 2016 Actual $	Profit(Loss) 2016/17 Budget $	Profit(Loss) December 2016 Actual $
	Governance						
1015	16 Eliot St - House	134,850	134,850.04	107,000	128,272.49	(27,850)	(6,577.55)
10182	16 Eliot St (Land)	38,000	38,000.00	38,000	36,146.48	0	(1,853.52)
1037	5 Webb St (Land)	32,000	0.00	20,000	0.00	(12,000)	0.00
PCEO15	PCEO15 - CEO Vehicle	40,000	35,528.41	30,000	35,454.55	(10,000)	(73.86)
EMCCS02	EMCCS02 - DCCS Vehicle	17,000	0.00	14,000	0.00	(3,000)	0.00
EMEDS02	EMEDS02 - DTS Vehicle	0	17,225.26	0	10,442.82	0	(6,782.44)
	Recreation & Culture						
PC15	PC15 - Parks & Gardener Ute	450	0.00	15,000	0.00	14,550	0.00
	Transport						
PT18	PT18 Fuso 918 Crew Cab Tip Truck	27,500	31,669.16	25,000	26,000.00	(2,500)	(5,669.16)
	Economic Services						
10922	Industrial Shed - 2 Paragon Street	0	387,967.16	243,000	205,986.35	243,000	(181,980.81)
10933	Industrial Shed - Lot 853 (Land)	0	68,664.31	0	36,456.30	0	(32,208.01)
		289,800	713,904.34	492,000	478,758.99	202,200	(235,145.35)

By Class of Asset

Asset No		Written Down Value 2016/17 Budget $	Written Down Value December 2016 Actual $	Sale Proceeds 2016/17 Budget $	Sale Proceeds December 2016 Actual $	Profit(Loss) 2016/17 Budget $	Profit(Loss) December 2016 Actual $
	Plant & Equipment						
PCEO15	PCEO15 - CEO Vehicle	40,000	35,528.41	30,000	35,455	(10,000)	(73.86)
EMCCS02	EMCCS02 - DCCS Vehicle	17,000	0.00	14,000	0	(3,000)	0.00
EMEDS02	EMEDS02 - DTS Vehicle	0	17,225.26	0	10,443	0	(6,782.44)
PC15	PC15 - Parks & Gardener Ute	450	0	15,000	0	14,550	0
PT18	PT18 Fuso 918 Crew Cab Tip Truck	27,500	31,669.16	25,000	26,000.00	(2,500)	(5,669.16)
	Land & Buildings						
1015	16 Eliot St - House	134,850	134,850.04	107,000	128,272.49	(27,850)	(6,577.55)
10182	16 Eliot St (Land)	38,000	38,000.00	38,000	36,146.48	0	(1,853.52)
1037	5 Webb St (Land)	32,000	0.00	20,000	0.00	(12,000)	0.00
10922	Industrial Shed - 2 Paragon Street	0	387,967.16	243,000	205,986.35	243,000	(181,980.81)
10933	Industrial Shed - Lot 853 (Land)	0	68,664.31	0	36,456.30	0	(32,208.01)
		289,800	713,904.34	492,000	478,758.99	202,200	(235,145.35)

Summary

	2016/17 Adopted Budget $	December 2016 Actual $
Profit on Asset Disposals	257,550	0.00
Loss on Asset Disposals	(55,350)	(235,145.35)
	202,200	(235,145.35)

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars		Principal 1-Jul-16	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget $	2016/17 Actual $	2016/17 Budget $	2016/17 Actual $	2016/17 Budget $	2016/17 Actual $	2016/17 Budget $	2016/17 Actual $
Law, Order & Public Safety										
Loan 122 - SSL DFES	*	454,830	0	0	74,345	36,743	380,485	418,087	20,382	7,022
Education & Welfare										
Loan 120 - SSL Pingelly Cottage Homes	*	209,802	0	0	13,595	6,689	196,207	203,113	13,358	6,713
Recreation & Culture										
Loan 123 - Recreation and Cultural Centre		2,418,237	0	0	85,241	0	2,332,996	2,418,237	100,920	(278)
		3,082,869	0	0	173,181	43,432	2,909,688	3,039,437	134,660	13,457

(*) 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 2016 TO 31 DECEMBER 2016

	2016/17 Adopted Budget $	December 2016 Actual $
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	164,761	164,761
Amount Set Aside / Transfer to Reserve	5,693	2,265
Amount Used / Transfer from Reserve	0	0
	170,454	167,026
(b) Plant Reserve		
Opening Balance	163,399	163,399
Amount Set Aside / Transfer to Reserve	255,646	2,247
Amount Used / Transfer from Reserve	(151,000)	0
	268,045	165,646
(c) Building and Recreation Reserve		
Opening Balance	48,140	48,140
Amount Set Aside / Transfer to Reserve	408,486	431,775
Amount Used / Transfer from Reserve	(200,000)	0
	256,626	479,915
(d) Electronic Equipment Reserve		
Opening Balance	1,041	1,041
Amount Set Aside / Transfer to Reserve	5,000	14
Amount Used / Transfer from Reserve	0	0
	6,041	1,055
(e) Community Bus Reserve		
Opening Balance	5,929	5,929
Amount Set Aside / Transfer to Reserve	5,007	82
Amount Used / Transfer from Reserve	0	0
	10,936	6,011
(f) Swimming Pool Reserve		
Opening Balance	43,666	43,666
Amount Set Aside / Transfer to Reserve	5,400	600
Amount Used / Transfer from Reserve	0	0
	49,066	44,266
(g) Joint Venture Housing Reserve		
Opening Balance	49,917	49,917
Amount Set Aside / Transfer to Reserve	5,523	686
Amount Used / Transfer from Reserve	(2,000)	0
	53,440	50,603
Refuse Site Rehab/Closure Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	15,000	0
Amount Used / Transfer from Reserve	0	0
	15,000	0
Total Cash Backed Reserves	**829,608**	**914,522**

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

	2016/17 Adopted Budget $	December 2016 Actual $
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	5,693	2,265
Plant Reserve	255,646	2,247
Building and Recreation Reserve	408,486	431,775
Electronic Equipment Reserve	5,000	14
Community Bus Reserve	5,007	82
Swimming Pool Reserve	5,400	600
Joint Venture Housing Reserve	5,523	686
Refuse Site Rehab/Closure Reserve	15,000	0
	705,755	**437,669**
Transfers from Reserves		
Leave Reserve	0	0
Plant Reserve	(151,000)	0
Building Reserve	(200,000)	0
Electronic Equipment Reserve	0	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Joint Venture Housing Reserve	(2,000)	0
Refuse Site Rehab/Closure Reserve	0	0
	(353,000)	**0**
Total Transfer to/(from) Reserves	**352,755**	**437,669**

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 2016 TO 31 DECEMBER 2016

	2015/16 B/Fwd Per 2016/17 Budget $	2015/16 B/Fwd Per Financial Report $	December 2016 Actual $
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	30,459	(132,831)	545,631
Cash - Restricted Unspent Grants	272,727	660,239	476,033
Cash - Restricted Unspent Loans	2,500,000	2,500,000	2,500,000
Cash - Restricted Reserves	476,854	476,854	914,524
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	136,256	118,368	555,924
Sundry Debtors	132,206	132,972	136,121
Provision for Doubtful Debts	0	(9,661)	(9,661)
Gst Receivable	24,088	31,662	62,745
Loans - clubs/institutions	83,747		
Accrued Income/Payments In Advance	0	5,912	0
Investments	5,000	0	0
Inventories	2,321	1,148	(10,853)
	3,663,658	3,784,663	5,170,464
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)		0	0
Sundry Creditors	(84,810)	(312,625)	(35,803)
Accrued Interest On Loans	0	(3,950)	0
Accrued Salaries & Wages	(11,638)	(16,912)	0
Income In Advance	0	0	0
Gst Payable	0	(14,103)	(33,592)
Payroll Creditors	0	0	0
Accrued Expenses	(29,953)	(30,495)	0
PAYG Liability	(44,673)	(44,673)	(32,393)
Other Payables	0	(100)	(3,421)
Current Employee Benefits Provision	(228,642)	(164,274)	(164,274)
Current Loan Liability	(165,510)	(173,181)	(129,748)
	(565,226)	(760,313)	(399,231)
NET CURRENT ASSET POSITION	3,098,432	3,024,350	4,771,233
Less: Cash - Reserves - Restricted	(476,854)	(476,854)	(914,524)
Less: Cash - Unspent Grants/Loans - Fully Restricted	(2,500,000)	(2,500,000)	(2,500,000)
Less: Current Loans - Clubs / Institutions	(83,747)	0	0
Less: Investments	(5,000)	0	0
Add Back : Component of Leave Liability not Required to be Funded	228,642	164,274	164,274
Add Back : Current Loan Liability	165,510	173,181	129,748
Adjustment for Trust Transactions Within Muni	(4,007)	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	422,976	384,951	1,650,731

6. RATING INFORMATION

RATE TYPE	Rate in $	Number of Properties	Rateable Value $	2016/17 Rate Revenue $	2016/17 Interim Rates $	2016/17 Back Rates $	2016/17 Total Revenue $	2016/17 Budget $
General Rate								
GRV - Residential	11.581600	295	2,929,511	339,284	0	0	339,284	339,284
GRV - Rural Residential	11.581600	65	683,712	79,185	0	0	79,185	79,185
GRV - Commercial/Industrial	11.581600	30	432,515	50,092	0	0	50,092	50,092
GRV - Townsites	11.581600	12	128,440	14,875	0	0	14,875	14,875
UV - Broadacre Rural	1.107300	260	111,726,508	1,237,148	0	0	1,237,148	1,236,694
Sub-Totals		662	115,900,686	1,720,584	0	0	1,720,584	1,720,130
Minimum Rates	**Minimum $**							
GRV - Residential	898	82	287,910	73,636	0	0	73,636	73,636
GRV - Rural Residential	898	24	95,502	21,552	0	0	21,552	21,552
GRV - Commercial/Industrial	898	11	47,144	9,878	0	0	9,878	9,878
GRV - Townsites	898	7	20,270	6,286	0	0	6,286	6,286
UV - Broadacre Rural	898	37	1,987,730	33,226	0	0	33,226	33,226
Sub-Totals		161	2,438,556	144,578	0	0	144,578	144,578
							1,865,162	1,864,708
Ex Gratia Rates							0	200
Movement in Excess Rates							(20,348)	0
Total Amount of General Rates							1,844,814	1,864,908
Specified Area Rates							0	0
Total Rates							1,844,814	1,864,908

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.

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-16 $	Amounts Received $	Amounts Paid ($)	Balance $
Transport Licensing	2,037	213,597	(215,634)	0
BCITF Levy	0	0	0	0
Rates	0	0	0	0
Funds Held on Behalf of Groups	0	40	0	40
Unclaimed Monies	100	0	0	100
Builders Registration Board	0	0	0	0
Social Club	0	0	0	0
Nomination Deposits	160	0	(160)	0
Bond Monies (Including Key Deposits)	11,262	4,233	(4,322)	11,173
	13,559	217,870	(220,116)	11,313

8. OPERATING STATEMENT

OPERATING REVENUES	December 2016 Actual $	2016/17 Adopted Budget $	2015/16 Actual $
Governance	32,372	93,800	109,073
General Purpose Funding	2,463,189	3,150,445	2,427,841
Law, Order, Public Safety	29,681	102,122	108,374
Health	9,639	11,700	11,162
Education and Welfare	7,713	1,328,174	300,450
Housing	0	0	0
Community Amenities	155,110	174,400	171,343
Recreation and Culture	856,636	5,512,030	78,567
Transport	799,911	1,656,871	1,095,123
Economic Services	19,082	293,675	97,759
Other Property and Services	17,760	58,500	56,944
TOTAL OPERATING REVENUE	**4,391,093**	**12,381,717**	**4,456,636**
OPERATING EXPENSES			
Governance	298,019	682,916	569,219
General Purpose Funding	86,373	150,901	150,054
Law, Order, Public Safety	104,696	257,691	236,203
Health	64,102	128,846	130,248
Education and Welfare	21,409	49,134	42,500
Housing	0	0	0
Community Amenities	230,718	422,643	330,773
Recreation & Culture	497,862	1,031,095	1,072,605
Transport	1,049,295	2,274,833	1,993,275
Economic Services	338,587	262,790	247,498
Other Property and Services	26,665	19,159	29,470
TOTAL OPERATING EXPENSE	**2,717,726**	**5,280,008**	**4,801,843**
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	**1,673,367**	**7,101,709**	**(345,207)**

9. STATEMENT OF FINANCIAL POSITION

	December 2016 Actual $	2015/16 Actual $
CURRENT ASSETS		
Cash and Cash Equivalents	4,436,188	3,504,262
Investments	5,000	5,000
Trade and Other Receivables	789,636	367,192
Inventories	(10,853)	1,148
Trust at Bank	11,313	13,558
TOTAL CURRENT ASSETS	5,231,284	3,891,160
NON-CURRENT ASSETS		
Other Receivables	614,928	614,928
Inventories	0	0
Property, Plant and Equipment	10,246,136	10,243,368
Infrastructure	70,938,261	70,971,112
TOTAL NON-CURRENT ASSETS	81,799,325	81,829,408
TOTAL ASSETS	87,030,609	85,720,568
CURRENT LIABILITIES		
Trade and Other Payables	105,210	422,858
Long Term Borrowings	129,748	173,181
Provisions	164,274	164,274
Trust Liability	11,313	13,558
TOTAL CURRENT LIABILITIES	410,545	773,871
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	2,909,687	2,909,687
Provisions	43,748	43,748
TOTAL NON-CURRENT LIABILITIES	2,953,435	2,953,435
TOTAL LIABILITIES	3,363,980	3,727,306
NET ASSETS	83,666,629	81,993,262
EQUITY		
Retained Surplus	27,061,132	25,825,435
Reserves - Cash Backed	914,524	476,854
Revaluation Surplus	55,690,973	55,690,973
TOTAL EQUITY	83,666,629	81,993,262

10. FINANCIAL RATIOS

	2017 YTD	2016	2015	2014
Current Ratio	5.44	1.05	3.89	5.35
Operating Surplus Ratio	0.08	(0.72)	(0.47)	(0.91)

The above ratios are calculated as follows:

Current Ratio

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

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

Standards:
The standard is not met if the ratio is lower than 1:1 (less than 100%)
The standard is met if the ratio is greater than 1:1 (100% or greater)
A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments. This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.

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% or 0.01
Basic Standard between 1% and 15% (0.01 and 0.15)
Advanced Standard > 15% (>0.15).

SHIRE OF PINGELLY
RESTRICTED CASH RECONCILIATION
31 December 2016

Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure Previous Years	Actual Expenditure 2016/17	Restricted Funds Remaining
Transferred from Building Reserve 30/6/2016	Recreation & Cultural Centre	RCC01,RCC02,RCC03	250,000.00	250,000.00	0.00	0.00
Health Department (WACHS)	Aged Approp Accom Units	0860	272,727.27	5,456.91	157,699.94	109,570.42
	Donation Community Car	1391	43,000.00	35,926.00	0.00	7,074.00
Dept of Local Govt & Communities	Youth Being Heard Project	1180 Job GR003	10,000.00	0.00	10,000.00	0.00
National Stronger Regions Funds	Recreation & Cultural Centre	11PR/PR01	777,719.00	0.00	429,738.60	347,980.40
Lotterywest Grant	Recreation & Cultural Centre	11PR/PR02	0.00	0.00		0.00
Dept of Sport & Rec	Recreation & Cultural Centre	11PR/PR03	0.00	0.00		0.00
Bendigo Bank	Recreation & Cultural Centre	11PR/PR04	0.00	0.00		0.00
Pingelly Times	Recreation & Cultural Centre	11PR/PR05	0.00	0.00		0.00
Pingelly Development Association	Recreation & Cultural Centre	11PR/PR06	0.00	0.00		0.00
Focus Group Grain	Recreation & Cultural Centre	11PR/PR07	0.00	0.00		0.00
Contributions Other	Recreation & Cultural Centre	11PR/PR10	1,408.63	0.00		1,408.63
CBH Contribution Grass Roots Fund -playgroun	Recreation & Cultural Centre	11PR/PR11	0.00	0.00		0.00
Unspent Loan 123	Recreation & Cultural Centre	1703	2,500,000.00	0.00	0.00	2,500,000.00
Aged Friendly Communities Grant-Strat Plan	Education & Welfare	0861	10,000.00	0.00	0.00	10,000.00
Sub Total						2,976,033.45
Total Restricted Grant Funds						**2,976,033.45**
Available Cash		**GL/Job Account**	**Interest Rate**	**Term**	**Maturing**	**Balance**
Municipal Bank		0111	Variable	Ongoing	N.A.	929,270.32
Municipal Bank		0112				50.00
Municipal Bank		0113				200.00
Municipal Bank		0114				500.00
Municipal On Call Account		0811	Variable	Ongoing	N.A.	596.53
Municipal Term Deposit 155081136	Unspent Loan 123	TD01	2.50%	6 months	30-Mar-17	2,072,797.67
Muncipal Term Deposit 155081144	Unspent Loan 123	TD02	1.25%	1 month	30-Jan-17	518,249.91
Total Cash						3,521,664.43
Less Restricted Cash						(2,976,033.45)
Total Unrestricted Cash						**545,630.98**

Attachment 3

15.2 Monthly Statement of Financial Activity – January 2017

SHIRE OF PINGELLY

MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 JANUARY 2017

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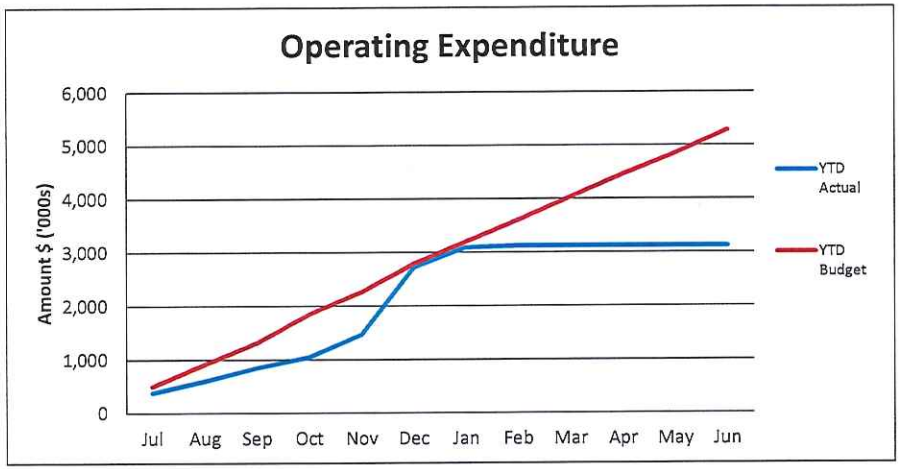
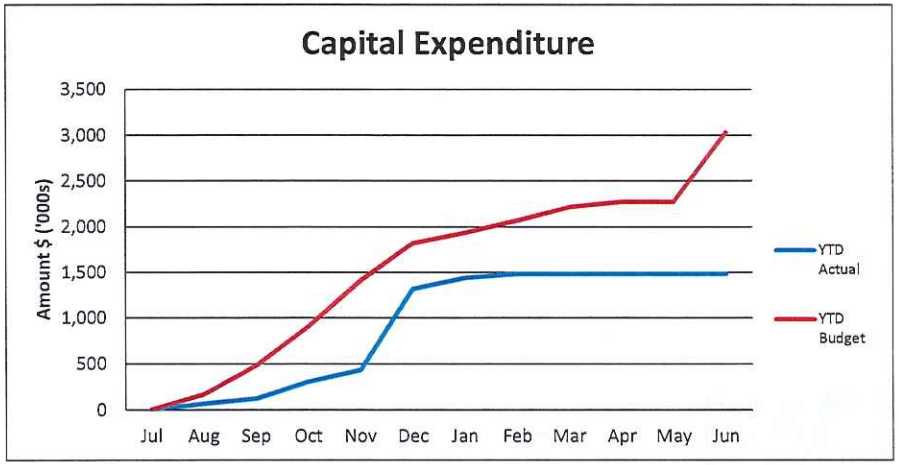
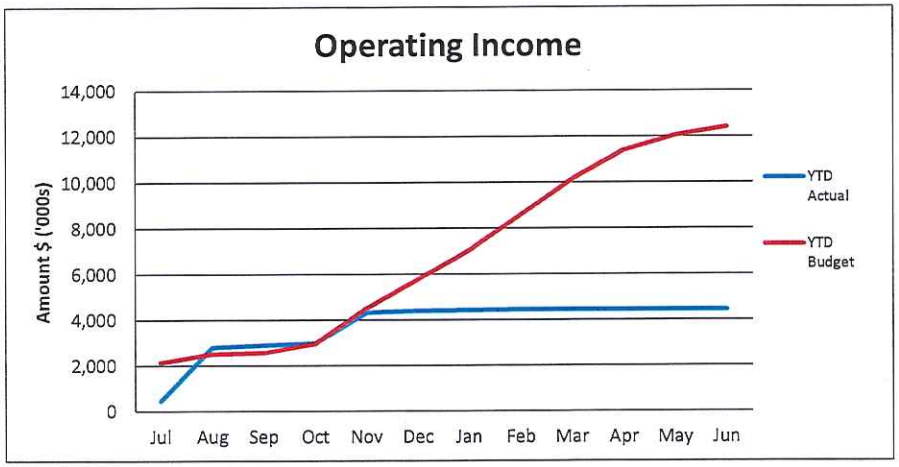
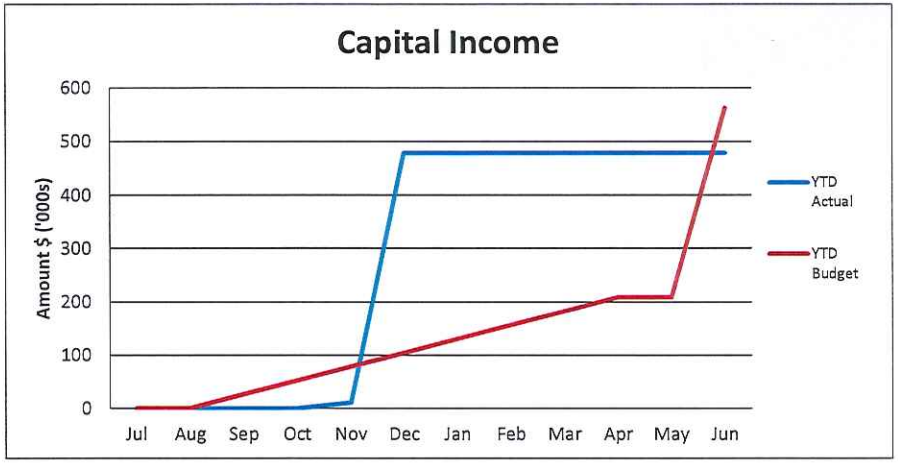
Income and Expenditure Graphs to 31 January 2017

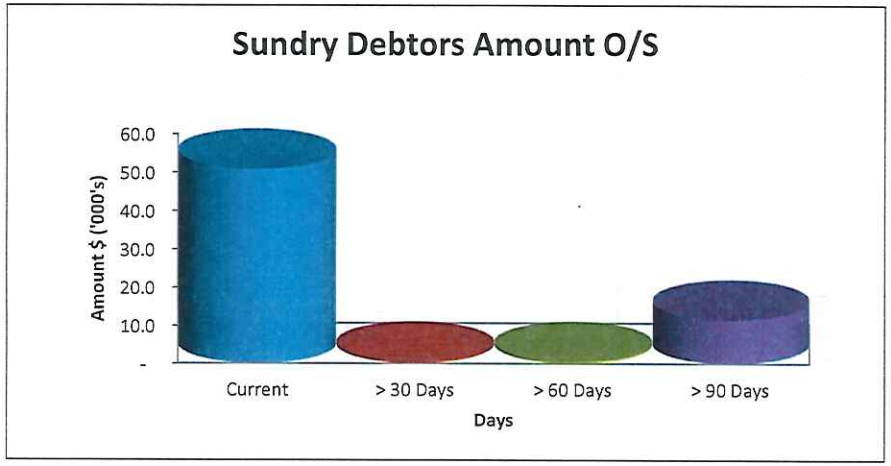


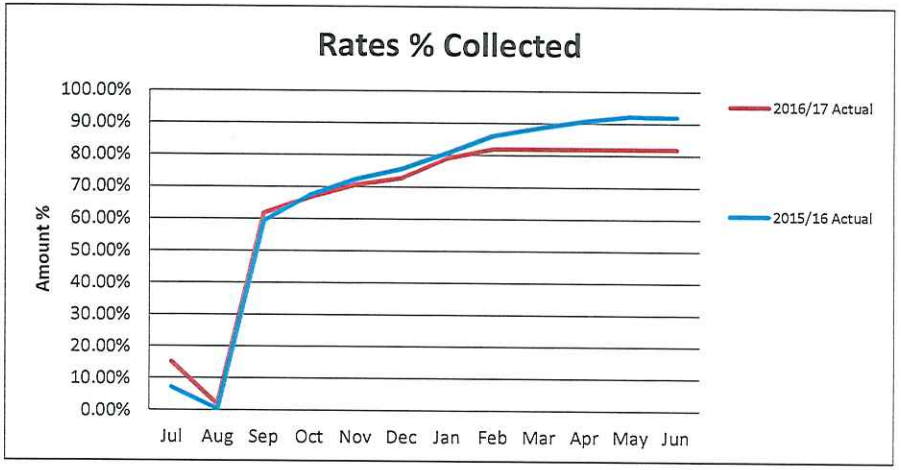


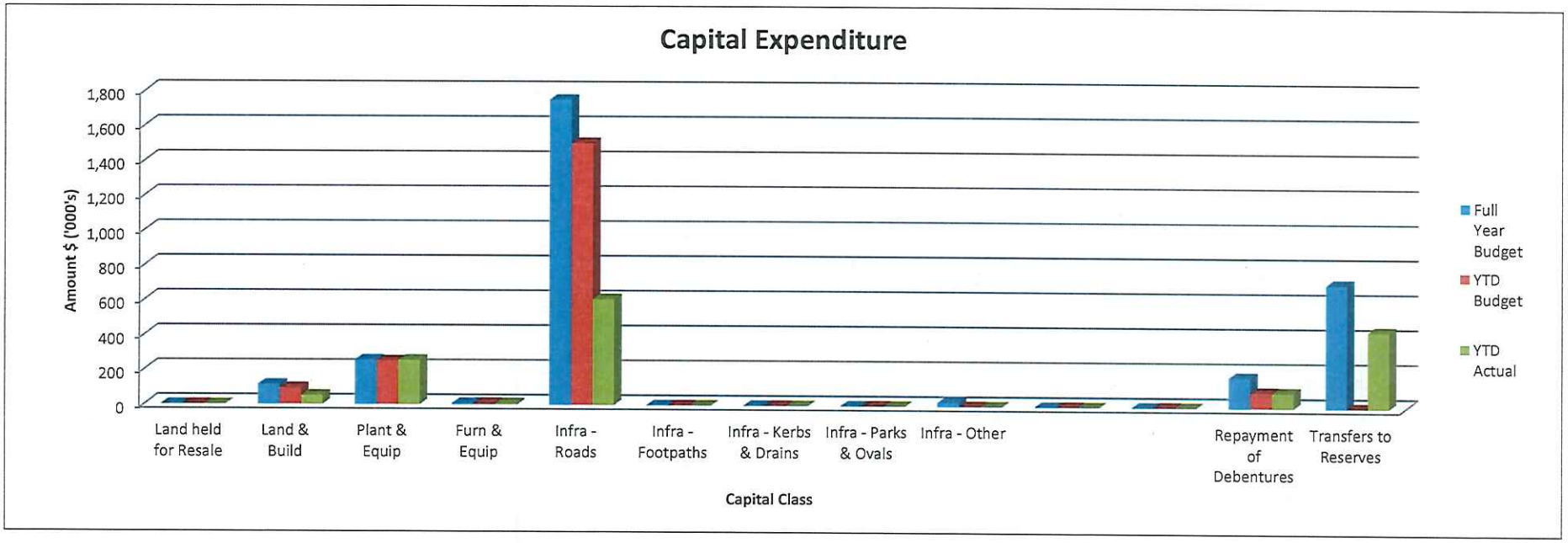




Other Graphs to 31 January 2017







SHIRE OF PINGELLY

Summary of Balancing Contained Within The Monthly Reports

	2016/17 Adopted Budget $	2016/17 Revised Budget $	January 2016 Y-T-D Budget $	January 2016 Actual $
Finance Statement				
Balancing to Rating Note				
Rates Balance per Finance Statement	1,864,909	1,864,908	1,864,908	1,865,163
Balance per Note 6 (Rating Information)	1,864,908	1,864,908	1,864,908	1,865,162
Variance	1	0	0	0
Balancing of Closing Position				
Closing Balance per Finance Statement	0	(1)	(634,607)	1,281,238
Closing Balance per General Fund Summary	(1)	(1)	(634,607)	1,281,236
Variance	1	0	0	2
Balancing of Operating Income				
Operating Income per Finance Statement	12,381,717	12,381,717	7,022,576	4,423,547
Operating Income per General Fund Summary	12,381,717	12,381,717	7,022,576	4,423,546
Variance	0	0	0	1
Balancing of Operating Expenditure				
Operating Expense per Finance Statement	(5,280,008)	(5,280,008)	(3,196,486)	(3,089,711)
Operating Expense per General Fund Summary	(5,280,008)	(5,280,008)	(3,196,486)	(3,089,712)
Variance	0	0	0	1
Balancing of Capital Income				
Capital Income per Finance Statement	932,940	932,940	174,594	522,192
Capital Income per General Fund Summary	932,940	932,940	174,594	522,192
Variance	0	0	0	0
Balancing of Capital Expenditure				
Capital Expense per Finance Statement	(12,865,426)	(12,865,426)	(6,305,462)	(2,059,576)
Capital Expense per General Fund Summary	(12,865,426)	(12,865,426)	(6,305,462)	(2,059,577)
Variance	0	0	0	1

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 JANUARY 2017

Operating	NOTE	2016/17 Adopted Budget $	2016/17 Revised Budget $	January 2016 Y-T-D Budget $	January 2016 Actual $	Variances Actuals to Budget $	Variances Actual Budget to Y-T-D %	
Revenues/Sources								
Governance		93,800	93,800	54,523	39,507	(15,016)	(27.54%)	▼
General Purpose Funding		1,285,537	1,285,537	661,703	600,117	(61,586)	(9.31%)	
Law, Order, Public Safety		102,122	102,122	45,603	48,019	2,416	5.30%	
Health		11,700	11,700	6,818	9,639	2,821	41.38%	
Education and Welfare		1,328,174	1,328,174	591,313	7,713	(583,600)	(98.70%)	▼
Housing		0	0	0	0	0	0.00%	
Community Amenities		174,400	174,400	162,842	156,360	(6,482)	(3.98%)	
Recreation and Culture		5,512,030	5,512,030	2,736,646	856,961	(1,879,685)	(68.69%)	▼
Transport		1,656,871	1,656,871	834,576	799,911	(34,665)	(4.15%)	
Economic Services		293,675	293,675	29,547	20,645	(8,902)	(30.13%)	▼
Other Property and Services		58,500	58,500	34,097	19,513	(14,584)	(42.77%)	▼
		10,516,809	10,516,809	5,157,668	2,558,385	(2,599,283)	(50.40%)	
(Expenses)/(Applications)								
Governance		(682,916)	(682,916)	(463,032)	(329,000)	134,032	28.95%	▼
General Purpose Funding		(150,901)	(150,901)	(86,149)	(94,684)	(8,535)	(9.91%)	
Law, Order, Public Safety		(257,691)	(257,691)	(143,383)	(123,656)	19,727	13.76%	▼
Health		(128,846)	(128,846)	(75,584)	(71,023)	4,561	6.03%	
Education and Welfare		(49,134)	(49,134)	(28,363)	(27,530)	833	2.94%	
Housing		0	0	0	0	0	0.00%	
Community Amenities		(422,643)	(422,643)	(238,132)	(245,991)	(7,859)	(3.30%)	
Recreation & Culture		(1,031,095)	(1,031,095)	(613,967)	(611,241)	2,726	0.44%	
Transport		(2,274,833)	(2,274,833)	(1,345,117)	(1,165,698)	179,419	13.34%	▼
Economic Services		(262,790)	(262,790)	(152,132)	(351,604)	(199,472)	(131.12%)	▲
Other Property and Services		(19,159)	(19,159)	(50,627)	(69,284)	(18,657)	(37%)	▲
		(5,280,008)	(5,280,008)	(3,196,486)	(3,089,711)	106,775	(3.34%)	
Net Operating Result Excluding Rates		5,236,801	5,236,801	1,961,182	(531,326)	(2,492,508)	(127.09%)	
Adjustments for Non-Cash (Revenue) and Expenditure								
(Profit)/Loss on Asset Disposals	2	(202,200)	(202,200)	54,410	235,145	180,735	(332.17%)	▲
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	(2)	(2)	0.00%	
Depreciation on Assets		2,110,000	2,110,000	1,230,810	864,692	(366,118)	29.75%	▼
Capital Revenue and (Expenditure)								
Purchase Land Held for Resale	1	0	0	0	0	0	0.00%	
Purchase of Land and Buildings	1	(112,389)	(112,389)	(92,151)	(49,200)	42,951	46.61%	▼
Purchase of Furniture & Equipment	1	(7,989)	(7,989)	(7,989)	(7,432)	557	6.97%	
Purchase of Plant & Equipment	1	(254,400)	(254,400)	(249,397)	(253,958)	(4,561)	(1.83%)	
Purchase of Infrastructure Assets - Roads	1	(1,752,724)	(1,752,724)	(1,501,231)	(606,197)	895,034	59.62%	▼
Purchase of Infrastructure Assets - Footpaths	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Parks & Ovals	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Bridges								
Purchase of Infrastructure Assets - Other	1	(22,880)	(22,880)	0	0	0	0.00%	
Purchase of WIP Recreation and Culture	1	(8,250,154)	(8,250,154)	(3,864,910)	(453,506)	3,411,404	88.27%	▼
Purchase of WIP Aged Accommodation	1	(1,585,954)	(1,585,954)	(503,195)	(166,005)	337,190	67.01%	▼
Proceeds from Disposal of Assets	2	492,000	492,000	130,625	478,759	348,134	266.51%	▲
Repayment of Debentures	3	(173,181)	(173,181)	(86,589)	(85,609)	980	1.13%	
Self-Supporting Loan Principal Income		87,940	87,940	43,969	43,433	(536)	(1.22%)	
Unspent Loans going forward		2,500,000	2,500,000	0	0	0	0.00%	
Transfers to Restricted Assets (Reserves)	4	(705,755)	(705,755)	0	(437,669)	(437,669)	0.00%	
Transfers from Restricted Asset (Reserves)	4	353,000	353,000	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	422,976	422,976	384,951	384,951	(38,025)	0.00%	
Net Current Assets - Unspent Grants		0	0	0	0	0		
LESS Net Current Assets Year to Date	5	0	(1)	(634,607)	1,281,238	1,915,845	301.89%	▲
Amount Raised from Rates		(1,864,909)	(1,864,908)	(1,864,908)	(1,865,163)	(255)	0.01%	

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	▼

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: 10% and $5,000

REPORTABLE OPERATING REVENUE VARIATIONS	
Governance - variance below budget expectations	(15,016)
Reimbursements and rebates yet to be received as per budget forecast (Timing difference)	
Transport Licensing commission yet to be paid. (Timing difference)	
Education and Welfare - Variance below budget expectations	(583,600)
Grant from WA Country Health Service YTD Actual $583,472 less than YTD Budget (Timing difference)	
Recreation and Culture - variance above budget expectations	(1,879,685)
PRACC Grants YTD Actual less than YTD Budget - NSRF $1,166,578, Lottery West $499,998, DSR $174,999	
Other Culture Reimb Insurance Stables Claim income more than budgeted $19,620 (Permanent difference)	
Economic Services - variance below budget expectations	(8,902)
Income from Public standpipe - Less than anticipated	
Building Licenses - Less than anticipated - Income based on previous year	
Other Property and Services - variance below budget expectations	(14,584)
Private Works - $7,235 Less than anticipated - Income based on previous year (Timing difference)	
Fuel Tax Credits less than Budget YTD $3,909,	
Reimbursements & Rebates Ex Gst less than YTD $2,912	
REPORTABLE OPERATING EXPENSE VARIATIONS	
Governance - variance below budget expectations	134,032
Administration Allocated $107,162 more YTD actual than YTD budget (Timing Difference)	
Admin Salaries and Wages Actual YTD less than budget YTD $33,048 (Timing difference)	
Law,Order, Public Safety - variance below budget expectations	19,727
Depreciation YTD less than Budget YTD $8,401	
CESM Exp YTD less than Budget YTD $6,000	
Interest on S/S Loan 122 less than YTD Budget -$3,168 (Timing Difference)	
Transport - variance below budget expectations	179,419
MR999 Road Maintenance YTD Actual less than YTD Budget $198,555	
Economic Services - variance below budget expectations	(199,472)
Other economic Services Loss on Sale of Asset Actual YTD $214,188 more than Budget YTD	
REPORTABLE NON-CASH VARIATIONS	
(Profit)/Loss on Asset Disposals	
Sale of 2 Paragon Street YTD Actual Loss of $214,188 instead of budgeted Profit $243,000 - NB: 2016/17 Stautory Budget no WDV	180,735
Depreciation on Assets	
Depreciation - Lower than anticipated for this reporting period Depreciation not run until Audit completed and revaluations signed off by Auditor - (Timing difference)	(366,118)
REPORTABLE CAPITAL EXPENDITURE VARIATIONS	
Purchase of Land & Buildings	
Land & Buildings YTD Actuals under YTD Budget (Timing difference)	42,951
Purchase of Road Infrastructure Assets	
Road Infrastructure YTD Actuals under YTD Budget (Timing difference)	895,034
All other Capital purchases under expectation for this reporting period.	
Purchase of Works in Progress Assets - PRACC	
Project Expenditure YTD Actual less than YTD Budget - (Timing difference)	3,411,404
Purchase of Works in Progress Assets - PAAA	
Project Expenditure YTD Actual less than YTD Budget - (Timing difference)	337,190
REPORTABLE CAPITAL REVENUE VARIATIONS	
Proceeds from Disposal of Assets	
Proceeds from Disposal of assets YTD Actual more than YTD Budget (Timing Difference)	348,134
2 Paragon Street - Disposed of this Financial Year - Settlement Dec 2016	
16 Eliot Street - Disposed of this Financial Year - Settlement Dec 2016	

1. ACQUISITION OF ASSETS	2016/17 Adopted Budget $	2016/17 Revised Budget $	2016/17 YTD Budget $	January 2016 Actual $
The following assets have been acquired during the period under review:				
By Program				
Governance				
Other Governance				
Capex - Air Conditioner - Administration	29,271	29,271	29,271	0.00
Capex - Phone System	7,989	7,989	7,989	7,432.43
Capex - Admin Plant Purchases	97,000	97,000	97,000	104,240.07
Law, Order & Public Safety				
Fire Prevention				
Plant Purchase - Weather Stations X 3	0	0	0	566.39
Animal Control				
Capex - Dog/Cat Pound Upgrade	14,000	14,000	0	0.00
Education & Welfare				
Education				
Building Purchase - Education Schedule 8	3,400	3,400	0	0.00
Other Aged & Disabled Services				
Capex - Paaa Development	3,247	3,247	3,246	3,415.04
Capex - Paaa Project Manager	106,174	106,174	53,085	54,813.32
Capex - Paaa Architects & Consultants	140,000	140,000	70,000	106,413.09
Capex - Paaa Building Construction	804,533	804,533	229,866	0.00
Capex - Paaa Quantity Surveyor	25,000	25,000	7,142	0.00
Capex - Paaa Demolition	10,000	10,000	2,856	0.00
Capex - Paaa Utility Services	200,000	200,000	100,000	1,363.64
Capex - Paaa Earth Works	85,000	85,000	17,000	0.00
Capex - Paaa Carpark & Drainage	50,000	50,000	10,000	0.00
Capex - Paaa Landscaping Soft & Hard	110,000	110,000	0	0.00
Capex - Paaa Playground	20,000	20,000	0	0.00
Capex - Paaa Opening & Promotion	2,000	2,000	0	0.00
Capex - Paaa Fit Out Furniture	10,000	10,000	0	0.00
Capex - Paaa Site Works	20,000	20,000	10,000	0.00
Community Amenities				
Sanitation - Household Refuse				
Capex - Waste Transfer Station	8,000	8,000	8,000	7,587.95
Recreation and Culture				
Other Recreation & Sport				
Capex - Gardener Vehicle	33,500	33,500	33,500	37,204.55
Works in Progress - Recreation Centre				
Capex - Pracc Development	15,336	15,336	7,665	20,032.61
Capex - Pracc Project Manager	144,417	144,417	72,205	73,601.30
Capex - Pracc Architects & Consultants	140,000	140,000	70,000	232,561.70
Capex - Praac Building Construction	7,000,000	7,000,000	3,500,000	5,150.00
Capex - Pracc Quantity Surveyor	25,000	25,000	12,500	0.00
Capex - Pracc Demolition	35,000	35,000	17,500	88,993.57
Capex - Pracc Utility Services	250,000	250,000	125,000	210.00
Capex - Pracc Earth Works	27,000	27,000	13,500	14,378.09
Capex - Pracc Carpark And Drainage	162,901	162,901	46,540	9,657.18
Capex - Pracc Landscaping Soft & Hard	90,000	90,000	0	8,497.73
Capex - Pracc Playground	45,000	45,000	0	0.00
Capex - Pracc Opening & Promotion	5,500	5,500	0	423.64
Capex - Pracc Fit Out Furniture	310,000	310,000	0	0.00
Capex - Pracc Bowling Green	0	0	0	0.00

1. ACQUISITION OF ASSETS (Continued)	2016/17 Adopted Budget $	2016/17 Revised Budget $	2016/17 YTD Budget $	January 2016 Actual $
Transport				
Construction - Roads, Bridges, Depots				
Capex - Bridge 1191 - Replace Box	163,000	163,000	162,998	59,511.68
Capex - 156 Wickepin Pingelly Rd -	351,200	351,200	351,195	47,384.16
Capex - York Williams Rd Reseal &	138,530	138,530	138,528	132,127.21
Capex - York Williams Rd Drain Maint Slk	193,712	193,712	193,710	165,490.58
Capex - 157 Bullaring Road Failure -	16,825	16,825	16,822	7,456.06
Capex - 157 Bullaring Road Reseal Slk 23 -	62,190	52,190	52,190	40,764.70
Capex - 157 Bullaring Road Slk 26.618	46,600	36,600	36,598	25,591.22
Capex - 22 Dwarlaking Rd Culvert	23,530	23,530	0	37.04
Bulyee Road - Roads To Recovery	0	20,000	20,000	18,940.91
Capex - 156 Wickepin Pingelly Rd -	177,759	177,759	177,756	73,795.64
Capex - 10 Shaddock Rd Realine &	338,394	338,394	112,796	18,479.09
Capex - Quadrant St Construction	7,000	7,000	4,664	0.00
Parking Bays Parade St	0	0	0	721.99
Capex - Reseal Of Railway St - Roads To	14,856	14,856	14,854	0.00
Capex - Paragon St Road Failure - Roads	11,345	11,345	11,342	7,890.77
Capex - 155 Brown Street Renewal -	163,000	163,000	163,000	7,759.31
Capex - 123 Webb St Reseal - Roads To	15,040	15,040	15,038	0.00
Capex - 87 Paragon Street Reseal - Roads	29,743	29,743	29,740	0.00
Capex - Depot Bund Pipe And Fuel Tank	42,318	42,318	42,316	36,310.07
Capex - Communications Tower - Depot	8,500	8,500	5,664	0.00
Road Plant Purchases				
Capex - Purchase Traffic Counters	7,500	7,500	7,500	4,034.36
Capex - Hitachi Compactor Zv350Pr-De	10,000	10,000	10,000	9,804.00
Capex - Water Tank Spray Bar Upgrade	7,000	7,000	7,000	5,209.56
Capex - Pt18 Pn437 Mitsubishi Fuso 918	79,400	79,400	79,398	79,630.00
Capex - Pt13 Upgrade Truck Tip Tray	5,000	5,000	0	0.00
Capex - Pl5 Upgrade Loader	5,000	5,000	5,000	4,033.22
Capex - Second Hand Forklift	10,000	10,000	9,999	9,236.03
Economic Services				
Tourism & Area Promotion				
Capex - Caravan Park Drainage	22,880	22,880	0	0.00
Other Economic Services				
Capex - Museum Historic Collection Aircon	5,400	5,400	5,400	4,726.00
Capex - Purchase Of Land	1,500	1,500	1,500	576.00
	11,986,490	11,986,490	6,218,873	1,536,298.06
By Class				
Land	1,500	1,500	1,500	576.00
Buildings	110,889	110,889	90,651	48,624.02
Furniture & Equipment	7,989	7,989	7,989	7,432.43
Plant & Equipment	254,400	254,400	249,397	253,958.18
Work in Progress - PPE	0	0	0	0.00
Infrastructure - Roads	1,752,724	1,752,724	1,501,231	606,196.52
Infrastructure - Footpaths	0	0	0	0.00
Infrastructure - Kerbs & Drains	0	0	0	0.00
Infrastructure - Parks & Ovals	0	0	0	0.00
Infrastructure - Other	22,880	22,880	0	0.00
Works in Progress - Recreation Centre	8,250,154	8,250,154	3,864,910	453,505.82
Works in Progress - Aged Care Accommodation	1,585,954	1,585,954	503,195	166,005.09
	11,986,490	11,986,490	6,218,873	1,536,298.06

2. DISPOSALS OF ASSETS

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

By Program

Asset No		Written Down Value 2016/17 Budget $	Written Down Value January 2016 Actual $	Sale Proceeds 2016/17 Budget $	Sale Proceeds January 2016 Actual $	Profit(Loss) 2016/17 Budget $	Profit(Loss) January 2016 Actual $
	Governance						
1015	16 Eliot St - House	134,850	134,850.04	107,000	128,272.49	(27,850)	(6,577.55)
10182	16 Eliot St (Land)	38,000	38,000.00	38,000	36,146.48	0	(1,853.52)
1037	5 Webb St (Land)	32,000	0.00	20,000	0.00	(12,000)	0.00
PCEO15	PCEO15 - CEO Vehicle	40,000	35,528.41	30,000	35,454.55	(10,000)	(73.86)
EMCCS02	EMCCS02 - DCCS Vehicle	17,000	0.00	14,000	0.00	(3,000)	0.00
EMEDS02	EMEDS02 - DTS Vehicle	0	17,225.26	0	10,442.82	0	(6,782.44)
	Recreation & Culture						
PC15	PC15 - Parks & Gardener Ute	450	0.00	15,000	0.00	14,550	0.00
	Transport						
PT18	PT18 Fuso 918 Crew Cab Tip Truck	27,500	31,669.16	25,000	26,000.00	(2,500)	(5,669.16)
	Economic Services						
10922	Industrial Shed - 2 Paragon Street	0	387,967.16	243,000	205,986.35	243,000	(181,980.81)
10933	Industrial Shed - Lot 853 (Land)	0	68,664.31	0	36,456.30	0	(32,208.01)
		289,800	713,904.34	492,000	478,758.99	202,200	(235,145.35)

By Class of Asset

Asset No		Written Down Value 2016/17 Budget $	Written Down Value January 2016 Actual $	Sale Proceeds 2016/17 Budget $	Sale Proceeds January 2016 Actual $	Profit(Loss) 2016/17 Budget $	Profit(Loss) January 2016 Actual $
	Plant & Equipment						
PCEO15	PCEO15 - CEO Vehicle	40,000	35,528.41	30,000	35,455	(10,000)	(73.86)
EMCCS02	EMCCS02 - DCCS Vehicle	17,000	0.00	14,000	0	(3,000)	0.00
EMEDS02	EMEDS02 - DTS Vehicle	0	17,225.26	0	10,443	0	(6,782.44)
PC15	PC15 - Parks & Gardener Ute	450	0	15,000	0	14,550	0
PT18	PT18 Fuso 918 Crew Cab Tip Truck	27,500	31,669.16	25,000	26,000.00	(2,500)	(5,669.16)
	Land & Buildings						
1015	16 Eliot St - House	134,850	134,850.04	107,000	128,272.49	(27,850)	(6,577.55)
10182	16 Eliot St (Land)	38,000	38,000.00	38,000	36,146.48	0	(1,853.52)
1037	5 Webb St (Land)	32,000	0.00	20,000	0.00	(12,000)	0.00
10922	Industrial Shed - 2 Paragon Street	0	387,967.16	243,000	205,986.35	243,000	(181,980.81)
10933	Industrial Shed - Lot 853 (Land)	0	68,664.31	0	36,456.30	0	(32,208.01)
		289,800	713,904.34	492,000	478,758.99	202,200	(235,145.35)

Summary

	2016/17 Adopted Budget $	January 2016 Actual $
Profit on Asset Disposals	257,550	0.00
Loss on Asset Disposals	(55,350)	(235,145.35)
	202,200	(235,145.35)

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars		Principal 1-Jul-16	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget $	2016/17 Actual $	2016/17 Budget $	2016/17 Actual $	2016/17 Budget $	2016/17 Actual $	2016/17 Budget $	2016/17 Actual $
Law, Order & Public Safety										
Loan 122 - SSL DFES	*	454,830	0	0	74,345	36,743	380,485	418,087	20,382	7,022
Education & Welfare										
Loan 120 - SSL Pingelly Cottage Homes	*	209,802	0	0	13,595	6,689	196,207	203,113	13,358	6,713
Recreation & Culture										
Loan 123 - Recreation and Cultural Centre		2,418,237	0	0	85,241	42,177	2,332,996	2,376,060	100,920	50,626
		3,082,869	0	0	173,181	85,609	2,909,688	2,997,260	134,660	64,361

(*) 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 2016 TO 31 JANUARY 2017

	2016/17 Adopted Budget $	January 2016 Actual $
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	164,761	164,761
Amount Set Aside / Transfer to Reserve	5,693	2,265
Amount Used / Transfer from Reserve	0	0
	170,454	167,026
(b) Plant Reserve		
Opening Balance	163,399	163,399
Amount Set Aside / Transfer to Reserve	255,646	2,247
Amount Used / Transfer from Reserve	(151,000)	0
	268,045	165,646
(c) Building and Recreation Reserve		
Opening Balance	48,140	48,140
Amount Set Aside / Transfer to Reserve	408,486	431,775
Amount Used / Transfer from Reserve	(200,000)	0
	256,626	479,915
(d) Electronic Equipment Reserve		
Opening Balance	1,041	1,041
Amount Set Aside / Transfer to Reserve	5,000	14
Amount Used / Transfer from Reserve	0	0
	6,041	1,055
(e) Community Bus Reserve		
Opening Balance	5,929	5,929
Amount Set Aside / Transfer to Reserve	5,007	82
Amount Used / Transfer from Reserve	0	0
	10,936	6,011
(f) Swimming Pool Reserve		
Opening Balance	43,666	43,666
Amount Set Aside / Transfer to Reserve	5,400	600
Amount Used / Transfer from Reserve	0	0
	49,066	44,266
(g) Joint Venture Housing Reserve		
Opening Balance	49,917	49,917
Amount Set Aside / Transfer to Reserve	5,523	686
Amount Used / Transfer from Reserve	(2,000)	0
	53,440	50,603
Refuse Site Rehab/Closure Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	15,000	0
Amount Used / Transfer from Reserve	0	0
	15,000	0
Total Cash Backed Reserves	**829,608**	**914,522**

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

	2016/17 Adopted Budget $	January 2016 Actual $
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	5,693	2,265
Plant Reserve	255,646	2,247
Building and Recreation Reserve	408,486	431,775
Electronic Equipment Reserve	5,000	14
Community Bus Reserve	5,007	82
Swimming Pool Reserve	5,400	600
Joint Venture Housing Reserve	5,523	686
Refuse Site Rehab/Closure Reserve	15,000	0
	705,755	**437,669**
Transfers from Reserves		
Leave Reserve	0	0
Plant Reserve	(151,000)	0
Building Reserve	(200,000)	0
Electronic Equipment Reserve	0	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Joint Venture Housing Reserve	(2,000)	0
Refuse Site Rehab/Closure Reserve	0	0
	(353,000)	**0**
Total Transfer to/(from) Reserves	**352,755**	**437,669**

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 2016 TO 31 JANUARY 2017

5. NET CURRENT ASSETS

	2015/16 B/Fwd Per 2016/17 Budget $	2015/16 B/Fwd Per Financial Report $	January 2016 Actual $
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	30,459	(132,831)	493,422
Cash - Restricted Unspent Grants	272,727	660,239	436,887
Cash - Restricted Unspent Loans	2,500,000	2,500,000	2,500,000
Cash - Restricted Reserves	476,854	476,854	914,524
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	136,256	118,368	418,015
Sundry Debtors	132,206	132,972	120,918
Provision for Doubtful Debts	0	(9,661)	(9,661)
Gst Receivable	24,088	31,662	11,499
Loans - clubs/institutions	83,747		
Accrued Income/Payments In Advance	0	5,912	0
Investments	5,000	0	0
Inventories	2,321	1,148	(16,566)
	3,663,658	3,784,663	4,869,038
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)		0	0
Sundry Creditors	(84,810)	(312,625)	(133,145)
Accrued Interest On Loans	0	(3,950)	0
Accrued Salaries & Wages	(11,638)	(16,912)	0
Income In Advance	0	0	0
Gst Payable	0	(14,103)	(2,542)
Payroll Creditors	0	0	0
Accrued Expenses	(29,953)	(30,495)	0
PAYG Liability	(44,673)	(44,673)	(33,447)
Other Payables	0	(100)	(4,142)
Current Employee Benefits Provision	(228,642)	(164,274)	(164,274)
Current Loan Liability	(165,510)	(173,181)	(87,572)
	(565,226)	(760,313)	(425,122)
NET CURRENT ASSET POSITION	3,098,432	3,024,350	4,443,916
Less: Cash - Reserves - Restricted	(476,854)	(476,854)	(914,524)
Less: Cash - Unspent Grants/Loans - Fully Restricted	(2,500,000)	(2,500,000)	(2,500,000)
Less: Current Loans - Clubs / Institutions	(83,747)	0	0
Less: Investments	(5,000)	0	0
Add Back : Component of Leave Liability not Required to be Funded	228,642	164,274	164,274
Add Back : Current Loan Liability	165,510	173,181	87,572
Adjustment for Trust Transactions Within Muni	(4,007)	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	422,976	384,951	1,281,238

6. RATING INFORMATION

RATE TYPE	Rate in $	Number of Properties	Rateable Value $	2016/17 Rate Revenue $	2016/17 Interim Rates $	2016/17 Back Rates $	2016/17 Total Revenue $	2016/17 Budget $
General Rate								
GRV - Residential	11.581600	295	2,929,511	339,284	0	0	339,284	339,284
GRV - Rural Residential	11.581600	65	683,712	79,185	0	0	79,185	79,185
GRV - Commercial/Industrial	11.581600	30	432,515	50,092	0	0	50,092	50,092
GRV - Townsites	11.581600	12	128,440	14,875	0	0	14,875	14,875
UV - Broadacre Rural	1.107300	260	111,726,508	1,237,148	0	0	1,237,148	1,236,694
Sub-Totals		662	115,900,686	1,720,584	0	0	1,720,584	1,720,130
Minimum Rates	**Minimum $**							
GRV - Residential	898	82	287,910	73,636	0	0	73,636	73,636
GRV - Rural Residential	898	24	95,502	21,552	0	0	21,552	21,552
GRV - Commercial/Industrial	898	11	47,144	9,878	0	0	9,878	9,878
GRV - Townsites	898	7	20,270	6,286	0	0	6,286	6,286
UV - Broadacre Rural	898	37	1,987,730	33,226	0	0	33,226	33,226
Sub-Totals		161	2,438,556	144,578	0	0	144,578	144,578
							1,865,162	1,864,708
Ex Gratia Rates							0	200
Movement in Excess Rates							(20,348)	0
Total Amount of General Rates							1,844,814	1,864,908
Specified Area Rates							0	0
Total Rates							1,844,814	1,864,908

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.

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-16 $	Amounts Received $	Amounts Paid ($)	Balance $
Transport Licensing	2,037	247,289	(249,326)	0
BCITF Levy	0	0	0	0
Rates	0	0	0	0
Funds Held on Behalf of Groups	0	40	0	40
Unclaimed Monies	100	0	0	100
Builders Registration Board	0	0	0	0
Social Club	0	0	0	0
Nomination Deposits	160	0	(160)	0
Bond Monies (Including Key Deposits)	11,262	4,543	(4,322)	11,483
	13,559	251,872	(253,808)	11,623

8. OPERATING STATEMENT

OPERATING REVENUES	January 2016 Actual $	2016/17 Adopted Budget $	2015/16 Actual $
Governance	39,507	93,800	109,073
General Purpose Funding	2,465,279	3,150,445	2,427,841
Law, Order, Public Safety	48,019	102,122	108,374
Health	9,639	11,700	11,162
Education and Welfare	7,713	1,328,174	300,450
Housing	0	0	0
Community Amenities	156,360	174,400	171,343
Recreation and Culture	856,961	5,512,030	78,567
Transport	799,911	1,656,871	1,095,123
Economic Services	20,645	293,675	97,759
Other Property and Services	19,513	58,500	56,944
TOTAL OPERATING REVENUE	**4,423,547**	**12,381,717**	**4,456,636**
OPERATING EXPENSES			
Governance	329,000	682,916	569,219
General Purpose Funding	94,684	150,901	150,054
Law, Order, Public Safety	123,656	257,691	236,203
Health	71,023	128,846	130,248
Education and Welfare	27,530	49,134	42,500
Housing	0	0	0
Community Amenities	245,991	422,643	330,773
Recreation & Culture	611,241	1,031,095	1,072,605
Transport	1,165,698	2,274,833	1,993,275
Economic Services	351,604	262,790	247,498
Other Property and Services	69,284	19,159	29,470
TOTAL OPERATING EXPENSE	**3,089,711**	**5,280,008**	**4,801,843**
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	**1,333,836**	**7,101,709**	**(345,207)**

9. STATEMENT OF FINANCIAL POSITION

	January 2016 Actual $	2015/16 Actual $
CURRENT ASSETS		
Cash and Cash Equivalents	4,344,833	3,504,262
Investments	5,000	5,000
Trade and Other Receivables	585,278	367,192
Inventories	(16,566)	1,148
Trust at Bank	11,623	13,558
TOTAL CURRENT ASSETS	4,930,168	3,891,160
NON-CURRENT ASSETS		
Other Receivables	614,928	614,928
Inventories	0	0
Property, Plant and Equipment	10,255,475	10,243,368
Infrastructure	70,916,705	70,971,112
TOTAL NON-CURRENT ASSETS	81,787,108	81,829,408
TOTAL ASSETS	86,717,276	85,720,568
CURRENT LIABILITIES		
Trade and Other Payables	173,277	422,858
Long Term Borrowings	87,572	173,181
Provisions	164,274	164,274
Trust Liability	11,623	13,558
TOTAL CURRENT LIABILITIES	436,746	773,871
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	2,909,687	2,909,687
Provisions	43,748	43,748
TOTAL NON-CURRENT LIABILITIES	2,953,435	2,953,435
TOTAL LIABILITIES	3,390,181	3,727,306
NET ASSETS	83,327,095	81,993,262
EQUITY		
Retained Surplus	26,721,598	25,825,435
Reserves - Cash Backed	914,524	476,854
Revaluation Surplus	55,690,973	55,690,973
TOTAL EQUITY	83,327,095	81,993,262

10. FINANCIAL RATIOS

	2017 YTD	2016	2015	2014
Current Ratio	3.96	1.05	3.89	5.35
Operating Surplus Ratio	(0.08)	(0.72)	(0.47)	(0.91)

The above ratios are calculated as follows:

Current Ratio

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

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

Standards:
The standard is not met if the ratio is lower than 1:1 (less than 100%)
The standard is met if the ratio is greater than 1:1 (100% or greater)
A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments. This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.

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% or 0.01
Basic Standard between 1% and 15% (0.01 and 0.15)
Advanced Standard > 15% (>0.15).

SHIRE OF PINGELLY
RESTRICTED CASH RECONCILIATION
31 January 2017

Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure Previous Years	Actual Expenditure 2016/17	Restricted Funds Remaining
						0.00
Health Department (WACHS)	Aged Approp Accom Units	0860	272,727.27	5,456.91	166,005.09	101,265.27
	Donation Community Car	1391	43,000.00	35,926.00	7,074.00	0.00
Dept of Local Govt & Communities	Youth Being Heard Project	1180 Job GR003	10,000.00	10,000.00	0.00	0.00
Transferred from Building Reserve 30/6/2016	Recreation & Cultural Centre	RCC01,RCC02,RCC03	250,000.00	250,000.00	0.00	0.00
National Stronger Regions Funds	Recreation & Cultural Centre	11PR/PR01	777,719.00	0.00	453,505.82	324,213.18
Lotterywest Grant	Recreation & Cultural Centre	11PR/PR02	0.00	0.00	0.00	0.00
Dept of Sport & Rec	Recreation & Cultural Centre	11PR/PR03	0.00	0.00	0.00	0.00
Bendigo Bank	Recreation & Cultural Centre	11PR/PR04	0.00	0.00	0.00	0.00
Pingelly Times	Recreation & Cultural Centre	11PR/PR05	0.00	0.00	0.00	0.00
Pingelly Development Association	Recreation & Cultural Centre	11PR/PR06	0.00	0.00	0.00	0.00
Focus Group Grain	Recreation & Cultural Centre	11PR/PR07	0.00	0.00	0.00	0.00
Contributions Other	Recreation & Cultural Centre	11PR/PR10	1,408.63	0.00	0.00	1,408.63
CBH Contribution Grass Roots Fund -playgrou	Recreation & Cultural Centre	11PR/PR11	0.00	0.00	0.00	0.00
Unspent Loan 123	Recreation & Cultural Centre	1703	2,500,000.00	0.00	0.00	2,500,000.00
Aged Friendly Communities Grant-Strat Plan	Education & Welfare	0861	10,000.00	0.00	0.00	10,000.00
Sub Total						2,936,887.08
Total Restricted Grant Funds						**2,936,887.08**
Available Cash		**GL/Job Account**	**Interest Rate**	**Term**	**Maturing**	**Balance**
Municipal Bank		0111	Variable	Ongoing	N.A.	837,364.85
Municipal Bank		0112				50.00
Municipal Bank		0113				200.00
Municipal Bank		0114				500.00
Municipal On Call Account		0811	Variable	Ongoing	N.A.	596.53
Municipal Term Deposit 155081136	Unspent Loan 123	TD01	2.50%	6 months	30-Mar-17	2,072,797.67
Muncipal Term Deposit 155081144	Unspent Loan 123	TD02	1.25%	2 months	30-Mar-17	518,800.01
Total Cash						3,430,309.06
Less Restricted Cash						(2,936,887.08)
Total Unrestricted Cash						**493,421.98**

Attachment 4

15.4 Compliance Audit Return 2016

Government of **Western Australia**
Department of **Local Government and Communities**

Pingelly - Compliance Audit Return 2016

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government and Communities together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments

No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2016.	N/A		Stuart Billingham
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2016.	N/A		Stuart Billingham
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2016.	N/A		Stuart Billingham
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2016.	N/A		Stuart Billingham
5	s3.59(5)	Did the Council, during 2016, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Stuart Billingham

Government of **Western Australia**
Department of Local Government and Communities

Delegation of Power / Duty

No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	Yes		Stuart Billingham
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	Yes		Stuart Billingham
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	Yes		Stuart Billingham
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	Yes		Stuart Billingham
5	s5.18	Has Council reviewed delegations to its committees in the 2015/2016 financial year.	Yes		Stuart Billingham
6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	Yes		Stuart Billingham
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Stuart Billingham
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		Stuart Billingham
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes		Stuart Billingham
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes		Stuart Billingham
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Stuart Billingham
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2015/2016 financial year.	Yes		Stuart Billingham
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes		Stuart Billingham

Disclosure of Interest

No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	Yes		Stuart Billingham
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	Yes		Stuart Billingham

Government of **Western Australia**
Department of **Local Government and Communities**

No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	Yes		Stuart Billingham
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	Yes		Stuart Billingham
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	Yes		Stuart Billingham
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2016.	Yes		Stuart Billingham
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2016.	Yes		Stuart Billingham
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		Stuart Billingham
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		Stuart Billingham
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes		Stuart Billingham
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		Stuart Billingham
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes		Stuart Billingham
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	Yes		Stuart Billingham
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	Yes		Stuart Billingham

Government of **Western Australia**
Department of **Local Government and Communities**

No	Reference	Question	Response	Comments	Respondent
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	Yes		Stuart Billingham
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Stuart Billingham

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	Yes		Stuart Billingham
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	Yes		Stuart Billingham

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates.	Yes		Stuart Billingham

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	Yes		Stuart Billingham
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	Yes		Stuart Billingham
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Stuart Billingham
4	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes		Stuart Billingham

Government of **Western Australia**
Department of **Local Government and Communities**

No	Reference	Question	Response	Comments	Respondent
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2016 received by the local government within 30 days of completion of the audit.	Yes		Stuart Billingham
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2016 received by the local government by 31 December 2016.	Yes		Stuart Billingham
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken.	Yes		Stuart Billingham
8	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	Yes		Stuart Billingham
9	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	Yes		Stuart Billingham
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Stuart Billingham
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Stuart Billingham
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Stuart Billingham
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes		Stuart Billingham
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	Yes		Stuart Billingham

Government of **Western Australia**
Department of Local Government and Communities

Local Government Employees

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	N/A		Stuart Billingham
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	N/A		Stuart Billingham
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	N/A		Stuart Billingham
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	N/A		Stuart Billingham
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	Yes		Stuart Billingham

Official Conduct

No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	N/A		Stuart Billingham
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	Yes		Stuart Billingham
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	Yes		Stuart Billingham
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	Yes		Stuart Billingham
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occured.	Yes		Stuart Billingham
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c).	Yes		Stuart Billingham

Government of **Western Australia**
Department of **Local Government and Communities**

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11 (1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11 (2)).	Yes		Stuart Billingham
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	Yes		Stuart Billingham
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	Yes		Stuart Billingham
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes		Stuart Billingham
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	Yes		Stuart Billingham
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16.	Yes		Stuart Billingham
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	Yes		Stuart Billingham
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	Yes		Stuart Billingham
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	Yes		Stuart Billingham
10	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	Yes		Stuart Billingham
11	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	Yes		Stuart Billingham
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	Yes		Stuart Billingham

Government of **Western Australia**
Department of **Local Government and Communities**

No	Reference	Question	Response	Comments	Respondent
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	No		Stuart Billingham
14	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	Yes		Stuart Billingham
15	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice.	Yes		Stuart Billingham
16	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE.	Yes		Stuart Billingham
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application.	Yes		Stuart Billingham
18	F&G Reg 24AD(6)	If the local government to sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, notice of the variation.	Yes		Stuart Billingham
19	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications.	Yes		Stuart Billingham
20	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application (s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria.	Yes		Stuart Billingham
21	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG.	Yes		Stuart Billingham
22	F&G Reg 24AI	Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted.	Yes		Stuart Billingham

Government of **Western Australia**
Department of **Local Government and Communities**

No	Reference	Question	Response	Comments	Respondent
23	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	Yes		Stuart Billingham
24	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy.	Yes		Stuart Billingham
25	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, $150,000 or less.	Yes		Stuart Billingham

I certify this Compliance Audit return has been adopted by Council at its meeting on _____

_____ _____

Signed Mayor / President, Pingelly Signed CEO, Pingelly

Attachment 5

16.1 Local Planning Policy No.1 – Stocking Rate and Keeping of Large Animals

Large Animal Policy Map
Shire of Pingelly Large Animal Stocking Policy
Public Submissions

13.14 Stocking Rates and Keeping of Large Animals Policy

Policy Owner: Directorate of Technical Services

Person Responsible: Director Technical Services

Date of Approval: Pending

Objective

To encourage sustainable community;
To accommodate animals commensurate with the carrying capacity of the land;
To protect the natural vegetation and water quality;
To lessen the likelihood of soil erosion and land degradation; and
To maintain the rural character of the Shire.

Background

The Shire of Pingelly is primarily an agricultural district, with the majority of its land used for rural, particularly pastoral, purposes.

While primarily rural, the Shire is also located within 1.5 hours from the Perth metropolitan area and could undergoing a rapid influx of people, particularly those seeking a semi -urban lifestyle, where they can live with their animals. The keeping of stock can be a rewarding hobby or occupation for many small landowners and occupiers within the Shire. However, even small stock numbers, particularly horses, have the potential to cause environmental damage and can present a nuisance to adjoining neighbours, for this reason, the Council wishes to promote responsible management practices, which are environmentally sustainable and sympathetic to the needs and attitudes of the broader community.

Whatever the cause, guidelines on stocking rates and land management for the keeping of animals are desirable to prevent environmental degradation. There is no intention to interfere with normal agricultural practices within the Shires General Agricultures Zone. Stocking rates that are specified for small lots that can be increased in individual cases where management plans are prepared. It is possible to temporarily accommodate young and old animals, whose impacts are generally less, above and beyond specified stocking rates, within the specified policy.

This policy interprets the requirements of the Scheme and has been created to help small property holders, the Council, developers and land owners achieve the sustainable keeping of stock and other animals, in a manner that preserves the rural character of the Shire.

Interpretation

Statutory Context
Town Planning Scheme (TPS) No. 3 refers to land and management under clauses 4.2 of the Scheme.

The Shire makes this Local Planning Policy regarding Stocking Rates and Keeping of Large Animals (Policy) with the Pingelly Town Site and Pingelly Heights and future subdivisions under Part 2 of the Scheme.

If any provision of this policy is inconsistent with the Scheme then the Scheme prevails. This Policy is not part of the Scheme and shall not bind the Shire in any respect of an application for Planning Approval. The Shire shall, however, have due regard to the provisions of this Policy and the objectives that this Policy is designed to achieve before making its decision.

This policy applies to all zoned land with the Pingelly Town Site, Pingelly Heights and future subdivisions only. It applies to all animals but not poultry, pigeons, reptiles, crustaceans, fish or bees, some of which are covered by the Shire's Health Local Laws.

Definitions

Unless the context otherwise requires, words and expressions used in this Policy have the same meaning as they have in the Scheme.

The following are definitions that relate directly to the application of this policy:

"*Council*" means the Council of the Shire of Pingelly;

"*Large Animal*" means an adult horse, cow, camel or similar sized animal;

"*Livestock*" means any animal determined as livestock by the Stock (Identification and Movement) Act 1970 as amended and shall include all cattle, horses, pigs, sheep, goats, camels, alpaca, llama and other breeds as determined by this Act;

"*Lot*" has the same meaning as in the Planning and Development Act 2005, but does not include a strata or survey strata lot;

"*Previously Cleared Land*" means land lawfully cleared of natural vegetation;

"*Property*" has the same meaning as "Lot'

"*Scheme*" means Shire of Pingelly Town Planning Scheme No.3;

"*Shire*" means the Shire of Pingelly;

"*Stock*" has the same meaning as "Livestock".

Policy

General Requirements

Within the Town Site of Pingelly, Pingelly Heights and future subdivision zones:

a) planning consent is required for the keeping of any animal in Town of Pingelly, Pingelly Heights and future subdivision Zones unless exempted (see below);
b) Council may refer any application for keeping of livestock to appropriate Government agencies for advice and in determining the application will have regard to that advice;
c) applications for planning consent for livestock and other animals may be dealt with by the Chief Executive Officer under delegation issued by Council in accordance with Section 5.42 of the Local Government Act;
d) as a condition of planning consent the Council may require the landowner or occupier to undertake a replanting program or remedial works to the Council's satisfaction;
e) as a condition of planning consent the Council may require fencing to exclude the keeping of animals from watercourses, areas of natural vegetation, areas liable to flooding and/or land where soil erosion or other land degradation may occur;

f) all animals shall be kept secure within the confines of the property by fences or other means;
g) a stable or any other structure used for housing stock shall be located a minimum distance of 15 metres from any dwelling on a property, in accordance with the Shire's Health Local Laws;
h) no grazing animals are permitted in areas of uncleared natural vegetation without approval in writing of the Council;
i) where trees with a diameter greater than 50mm occur within horse yards, where goats graze or where they are likely to be subjected to ringbarking by any animal, they are to be fitted with guards to prevent damage;
j) all animals shall be kept in such a way as not to cause nuisance;
k) where in the opinion of the Council at its absolute discretion land or vegetation is considered degraded or animals are causing a nuisance, a landowner or occupier may be ordered to reduce the number of animals on the lot and undertake other remedial action as is considered appropriate; and
l) notwithstanding the number of animals permitted by this policy, special circumstances such as poor soils, the occurrence of declared rare flora, excessive land slope or wetland conditions, may reduce or totally preclude the number of animals permitted.

Rural Residential and Residential Light Industry Zones

In the Rural Residential and Residential Industry Zones:

a) Subject to the General Requirements of the Policy and the requirements of this clause, the keeping of animals is permitted
   (i) in accordance with the Shire's Local Laws
   (ii) with the planning consent of the Council, which may include advertising in accordance with Part 9 of the Scheme;
b) Pigs are prohibited;
c) Where large animals can be accommodated, planning consent is deemed to have been granted for one large animal for each hectare of cleared site area;
d) Other animals can be accommodated in lieu of large animals at the rate of 5 dry sheep equivalents for each hectare of cleared site area, as shown in Schedule 2.
e) Where a Property Management Plan is prepared in accordance with Schedule 1, and it can demonstrated that the method of management proposed (e.g. irrigated pasture, supplemental feeding) is unlikely to result in degradation of land and vegetation, Council may grant approval for the stocking rates to be increased above the specified in points c) and d) above, provided that the minimum lot size on which a large animal may be kept is 10,000m^2 or 1Ha,
f) Planning consent is not required for:
g) dogs over the age of 3 months and the young of those dogs
h) up to 3 cats over the age of 3 months.

Schedule 1: Format of PROPERTY MANAGEMENT PLAN FOR .....

Title Page

Contents Page

1.0 Introduction - purpose of plan, lot number and area, zoning, site location, district context (including similar uses nearby), (Map 1: Location Plan showing the position of the property in relation to the town site or estate, with lot boundaries, roads, major water courses);

2.0 Site Plan - physical features of property, such as soil type, vegetation, particularly the occurrence of un-cleared bush, water courses, existing land use, buildings and water supply, condition of properly at time of purchase or prior to development (Map 2: Existing Property e.g. contours, vegetation (bush, pasture), site features, existing improvements, fire breaks, access roads);

3.0 The Proposal - location of any proposed house, sheds, stables/shelter, yards, arena, tree plantings (windbreaks and decorative), access ways, fences, number and type of animals, pasture, water and feed supply, chemical storage and use, waste collection and disposal, special equipment/lighting, any stages of development, duration of use if temporary (Map 3: Property Management Plan showing existing and proposed improvements, any buildings to be removed or land to be cleared and measures to protect the environment);

4.0 Environmental Risk - potential for damage to soils and water quality (ground and surface water), loss of natural vegetation, possibility of flies, noise, odour, dust, weeds, fire risk, disease risk;

5.0 Management Plan - ways of reducing hazards of bushfire, waste disposal, conserving soil, preventing erosion, preserving trees, preventing nutrients getting into water, control of sediments, dust, flies.

6.0 Summary - why proposal is acceptable, owner/operator's Responsibilities.

Appendices - additional information as required e.g. letter of support from Department of Agriculture or specialist consultant.

Endorsement Page – CEO

Name: _____

Signature: _____

Dated: _____

Schedule 2: COMPARISON OF DRY SHEEP EQUIVALENTS (DSES) FOR VARIOUS GRAZING ANIMALS

Species	Average Annual DSE Rating	No. of Animals permitted at 5 DSE per Hectare on a cleared 1ha site without a management plan (to be taken to nearest whole number for each property)
Alpaca	1	10
Camel	10	1
Cattle/cow	10	1
Deer	2	5
Donkey	8	1.25
Emu	4	2.5
Goat	1.5	6.66
Horse	10	1
Horse or pony 4.4 hands and under	6	1.66
Horse, Miniature	2	5
Kangaroo	05	20
Llama	2	5
Mule	8	1.25
Ostrich	4	2.5
Sheep	1	10
Sheep, Pregnant or Lactating	2	5

With a property management plan at a stocking rate of 10 dry sheep per hectare, the following could be accommodated on a previously cleared two hectare site:

2 large horses, or 3 ponies, or
1 large horse and 1 cow, or 1 cow and 10 sheep, or
1 large horse, 1 deer, 1 llama, 2 goats and 3 sheep or
20 sheep etc.

Schedule 3: TYPICAL PLANNING APPROVAL

(Appropriate conditions are to be based on the following list)

"Council grants planning approval to the owner of (lot number, road, locality) for (the proposal, e.g. keeping of 2 [two] horses), subject to the following conditions:

1. Development shall generally occur in accordance with the Property Management Plan submitted with the application for planning approval (Planning Application No.); or
    a. The applicant to prepare a property management plan in accordance with Schedule 1of Local Planning Policy 1 - Stocking Rates, addressing the following issues to the satisfaction of the Chief Executive Officer:
        - Stable design, including drainage controls of manure;
        - Manure handling and disposal to avoid odour and flies;
        - Manure management to prevent nutrient export from the site;
        - Fencing of appropriate design;
        - Pasture management to prevent soil erosion;
2. (Natural vegetation/wetlands/watercourses) shall be fenced to exclude livestock to the satisfaction of the Chief Executive Officer;
3. No livestock shall be permitted in areas of un-cleared natural vegetation without approval in writing of the Council;
4. All trees with a diameter greater than 50mm that occur where livestock are kept are to be fitted with approved guards to prevent damage;
5. Land shall be managed in a sustainable manner and where in the opinion of the Council at its absolute discretion land or vegetation is considered degraded or animals are causing a nuisance, the landowner or occupier may be ordered to reduce the number of animals on the lot and/or undertake other remedial action as is considered appropriate;
6. Perennial pasture shall be established before livestock are introduced to the site, to prevent soil damage and wind erosion;
7. The applicant shall undertake a vegetation replanting program of (describe location and amount), comprising native species, to the satisfaction of the Chief Executive Officer;
8. Fencing shall be of a minimum rural standard capable to retain the livestock on the property;
9. Manure shall be collected daily, in accordance with the Shire's Health Local Laws,5.18 Manure Receptacle and disposed of (off-site or to the satisfaction of the Chief executive Officer);
10. Prior to the issue of a building licence there shall be approved for the development:
    a. Waste Management Plan, describing the collection, storage and disposal of wastes;
    b. Complacence with the Planning in Bush Fire Prone Areas as part of the Building Code of Australia;
11. If the development, the subject of this approval, is not substantially commenced within a period of two years from the date of the approval, the approval shall lapse and be of no further effect. Where an approval has lapsed, no further development shall be carried out without the further approval of Council having first been sought and obtained.
12. Breach of conditions may result in cancellation of this approval.

Notes:

1. This approval does not constitute a building licence;
2. The applicant should refer to the publication on Environmental Guidelines for Horse Facilities and Activities, published by the Water and Rivers Commission, 2002.
3. The applicant is encouraged to contact the Department of Water's Swan Avon Region office to discuss water management options.
4. Should an Applicant be aggrieved by a decision of Council, the State Administrative Tribunal can be requested to review the decision. Such a request should be lodged within twenty-eight (28) days of Council's decision.
5. *Should there be any conflict between this Policy and the Shire of Pingelly Local Planning Scheme No. 3, the Local Planning Scheme shall prevail.*

Adopted: Date
Reviewed/Amended:

SHIRE OF PINGELLY
FILE 00077
DATE 25 JAN 2017
Officer DTS
Copy to

Morgan Rapana

From: Barry Gibbs
Sent: Friday, 27 January 2017 9:01 AM
To: Pingelly Admin
Subject: Fwd: Stocking rates and the Keeping of large animals policy

Inward mail

Sent from my iPhone

Begin forwarded message:

From: anthia <anthia.glen@bigpond.com>
Date: 26 January 2017 9:02:44 pm AWST
To: <dts@pingelly.wa.gov.au>
Subject: Stocking rates and the Keeping of large animals policy
Reply-To: <anthia.glen@bigpond.com>

To whom it may concern,
I am a resident of Pingelly heights writing in regards to the inclusion of Pingelly heights to the policy as proposed by the Pingelly shire concerning the keeping of small livestock.
I would like to request that Pingelly heights be removed from said documentation as it clearly states in paragraph 4 and in the policy section title point A that myself and other residents of Pingelly heights (a **rural-residential** zone permitting hobby farms, horse breeding, and rural retreats) are in fact not within the gazetted town sight and future subdivision zones and are therefore exempt from said policy.
We would request amended documentation stating the removal of Pingelly heights from said small livestock proposal.

We are more than willing to fill out the application from to have livestock on our property.
Could you please email the application form or advise us as to where I might find the application form required.
Regards
Glen Carson and Anthia Craig
101pingelly Heights

Re: Stocking Rates and Keeping of Large Animals Policy

To Whom it may concern

This letter is in regards to the policy proposed by the Pingelly Shire, I am a resident within this shire, residing at 107 Aldersyde Road. I am concerned that Pingelly Heights has been included in the documentation of the above policy.
I have since spoken to Mrs C Sqires on the 19th January 2017 and have been informed that Pingelly heights is not within the gazetted town sight and future subdivision zones and request that shire remove Pingelly Heights from the documentation or send myself and other residents in this area a letter stating that we are exempt. Please note that the policy documentation states in the interpretation paragraph 4 and in the policy section tittle and point A in this section.
Correspondence regarding this letter is required.

Regards
Kellee-Ann Kenward

SHIRE OF PINGELLY	
FILE	00077
DATE	25 JAN 2017
Officer	DTS
Copy to	

Re: Stocking Rates and Keeping of Large Animals Policy

To Whom it may concern

This letter is in regards to the policy proposed by the Pingelly Shire, I am a resident living in Pingelly Heights and am concerned that Pingelly Heights has been included in the documentation of the above policy.

Pingelly Heights is not within the gazetted town sight and future subdivision zones and request that shire remove Pingelly Heights from the documentation or send myself and other residents in this area a letter stating that we are exempt. Please note that the policy documentation states in the interpretation paragraph 4 and in the policy section tittle and point A in this section.

Correspondence regarding this letter is required.

Regards

ALAN Meek

Annette De Beaux

24/1/2017

RE: Stocking Rates and Keeping of large animals Policy

TO WHOM IT MAY CONCERN;

I am writing in regards to the above proposed policy. As I understand after speaking with Cheryl Daniers, Pingelly Heights is exempt from this proposed policy as it does not fall within the gazetted town site. However as a landowner and resident of Pingelly Heights I would request that Pingelly Heights be removed from any documentation regarding the proposed policy, as it is currently mentioned 4 times. It would also be appreciated that either a letter be sent to all land owners or a notification printed in the Pingelly Times stating Pingelly Heights is not to be included in the proposed policy.

Thanking you,

Jillian Dodge.

5 Marconi Street
Pingelly WA 6308

26 January 2017

CEO
Pingelly Shire

Dear Mr Pollock

Reference: **Stocking Rates and Keeping of Large Animals Policy – comments**

I understand the Shire is developing a policy for the keeping of large animals and is seeking public comment. Although I do not keep large animals myself, I do not want to be impacted by my neighbours if they keep large animals, so was interested to see what the Shire proposes.

Having read the proposed Policy, I have the following comments:

- Not all people who come to live in Pingelly for a "semi-urban lifestyle" want to keep animals. Many actually seek the peace and space of the countryside. Additionally, people want to grow their own fruit and vegetables. It is very frustrating when animals escape and eat other people's plants.

- The Policy lists "large animals" as horses, cows, camels and similar sized animals. Does it include sheep? The stocking rates are based on the rate of 5 dry sheep equivalents per hectare, so I am presuming you take them into account too?

- The rates of stocking outlined in the Policy seem reasonable, but then most of the document is about how people can increase them using "Management Plans". Having experienced the Shire's lack of action in enforcing their own rules (*illegal dog kennels continue with impunity*), I am worried. How do you intend to enforce these Management Plans?

- Much of the land that I have seen around Pingelly is already very, very degraded. Most of my neighbours have large animals and the soil in their paddocks is only held together by the illegal cape tulip that remains after the sheep have eaten everything else. Then both owners resort to bringing in hay to feed their animals – in effect lot feeding. Is this really what you mean by "accommodating animals commensurate with the carrying capacity of the land"?

- What will happen to existing properties that are already overstocked? Since my neighbour on 10 acres acquired 2 alpacas as well as their 22 sheep (clearly overstocked) there seems to be more flies, particularly blowflies and also ticks. How would a landowner reduce these "environmental risks"?

- I have planted trees along my boundary with my neighbour's paddock and have extended the fence upwards myself so that the sheep cannot reach over and eat them as they grow up. Now the neighbours have acquired alpacas, which have a longer reach than sheep. Will they be required to "keep their animals secure within the confines of the property by fences or other means" and "keep all animals in such a way as not to cause nuisance"?

I think the outline of your stocking rates makes good sense, but I have grave misgivings about your intentions when so much of the document appears to be about how to circumvent the recommended rates.

Yours sincerely
Ann Murray